



P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
(209) 754-2537 Fax

**Special Meeting of the Board of Directors
Tues. Jan 21, 2020
9am
Mark Twain Medical Center Classroom 2
768 Mountain Ranch Rd,
San Andreas, CA**

Agenda

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care”.

1. **Call to order:**
2. **Roll Call:**
3. **Approval of Agenda:** Public Comment - **Action**
4. **Public Comment on matters not listed on the Agenda:**

The purpose of this section of the agenda is to allow comments and input from the public on matters within the jurisdiction of the Mark Twain Health Care District not listed on the Agenda. (The public may also comment on any item listed on the Agenda prior to Board action on such item.) **Limit of 3 minutes per speaker.** The Board appreciates your comments however it will not discuss and cannot act on items not on the agenda.

This Institution is an Equal Opportunity Provider and Employer

Agenda – Jan 21, 2020 Special MTHCD Board Meeting

5. Consent Agenda: Public Comment - **Action**

All Consent items are considered routine and may be approved by the District Board without any discussion by a single roll-call vote. Any Board Member or member of the public may remove any item from the Consent list. If an item is removed, it will be discussed separately following approval of the remainder of the Consent items.

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for Dec. 11, 2019
- Un-Approved Special Board Meeting Minutes for Dec. 4, 2019
- Un-Approved Special Board Meeting Minutes for Dec.18, 2019

B. Correspondence:

- Common Ground - Grant Report (12-31-2019)

6. MTHCD Reports:

A. President’s Report:.....Ms. Reed

- Association of California Health Care Districts (ACHD):
- Meetings with MTHCD CEO:
- Ambulance Service Update:

B. MTMC Community Board Report:.....Ms. Al-Rafiq

C. MTMC Board of Directors.....Ms. Reed

D. Chief Executive Officer’s Report:Dr. Smart

- CSDA Education Opportunities:
- Strategic Planning Workshop:
- Donation - MTHCD to MTMC Foundation:

E. Valley Springs Health & Wellness Center:.....Dr. Smart

- USDA Form 271 - 2019:
- VSHWC “Quality” Report:

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Agenda – Jan 21, 2020 Special MTHCD Board Meeting

- VS H&W Center – Draft Policies and Forms: Public Comment – **Action**

- Policies - Valley Springs Health & Wellness Center:

Punctuation & Grammar Changes – Please Submit to District Office Staff.

1. Draft Medical Staff Composition 12-26-2019
2. Draft Infection Control Overview 12-26-19
3. Draft Registering Patient Complaints 12-26-19
4. Draft Sterile Supplies and Instruments 12-26-19
5. Draft Policy Development and Review 12-26-19
6. Draft Waived Testing Influenza A and B 12-27-19
7. Draft Waived Testing CoaguChek XS PT
8. Draft Waived Testing Hemoglobin A1C 12-27-2019

F. Ad Hoc Real Estate: Ms. Al-Rafiq / Ms. Reed

- Update on Valley Springs Property - Phase II:

G. Stay Vertical Calaveras:.....Mr. Shetzline

7. Committee Reports:

A. Finance Committee:.....Ms. Atkinson

- Annual Audit: Public Comment – **Action**.....Mr. Jackson
- Financial Statements (Nov. & Dec. 2019): Public Comment – **Action**.....Mr. Wood

B. Ad Hoc Policy Committee:Ms. Sellick / Ms. Atkinson

- **Resolution 2020-01** Public Comment - **Action**
 - Policies 19, 20, 21, & 24 Were Presented for 30-day review on 12-18-2019
Action:
 - Policy 19 – Public Record Request: Public Comment:
 - Policy 20 – Records Retention: Public Comment:
 - Policy 21 – Amendments to Policies, Procedures & Waiver of Policies:
Public Comment: Action
 - Policy 24 – Website Content & Social Media: Public Comment:

C. Personnel Committee:Ms. Reed / Ms. Toepel

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Agenda – Jan 21, 2020 Special MTHCD Board Meeting

D. Golden Health Community Grants Committee:Ms. Al-Rafiq / Ms. Sellick

8. Board Comment and Request for Future Agenda Items:

A. Announcements of Interest to the Board or the Public:

B. Community Connection:

- On the Right Track at Bret Harte High School – April 20:
- On the Right Track at Calaveras High School – April 24:
- ACHD Leadership Feb. 20-21 in Sacramento:

9. Next Meeting:

A. The next meeting will be Wednesday Feb. 26, 2020. Please note new meeting time of 9am.

10. Adjournment: Public Comment – **Action**



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Finance Committee Meeting
Mark Twain Medical Center Education Center – Classroom 5
768 Mountain Ranch Road
San Andreas, CA 95249
9:00 am
Wed. December 11, 2019

Approved Minutes

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care”.

1. Call to order:

The meeting was called to order by Treasurer, Susan Atkinson at 9:03 am

2. Roll Call:

Present for roll call was Ms. Atkinson and Ms. Hack with one vacant seat.

3. Approval of Agenda: Public Comment **Action:**

Ms. Hack moved to approve the Agenda. Ms. Atkinson provide her second and the motion passed 2-0.

4. Public Comment On Matters Not Listed On The Agenda:

Hearing None.

5. Consent Agenda: Public Comment **Action**

A. Un-Approved Minutes:

- **Finance Committee Meeting Minutes for November 13, 2019:**

Public Comment: Hearing None.

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Minutes Dec. 11, 2019 MTHCD Finance Committee Meeting

Ms. Hack moved to approve the Consent Agenda. Ms. Atkinson provide her second and the motion passed 2-0.

6. Chief Executive Officer's Report:

Dr. Smart: Received the Form 271 late on Monday. It was lacking information so will not be available until the next meeting; there is still \$600k (+/-) being held until Diede Construction has satisfied the punch list items.

- **Foundation Grant Request - \$300,000 Copperopolis Clinic:**

Ms. Cantrell: Was just informed that the District's donation to the mammography equipment will require an additional OSHPD change pushing the completion out to Feb.

Dr. Smart: The following items were in consideration of the District granting additional funds to the MTMC Foundation for the purpose of relocating the Copperopolis Clinic to 421 Sawmill in Copperopolis (1) the District would review the lease between MTMC & the Copper Valley Properties, landlord, (not yet completed) and would see Dignity match funds in the same increments as granted by the District to the Foundation i.e.: the mammography equipment (\$372k) and now the relocation of the Copperopolis Clinic (\$300k). In the meantime, Dignity has expressed their desire to follow *Article III Dignity Health Duties* from the May 31, 2019 Lease with the District allowing (in part).....Dignity to make a *one-time cash donation to the Foundation of the same amount as the District Grant not to exceed One Million Dollars (\$1,000,000.00). Dignity Health's contribution shall be due and payable to the Foundation sixty (60) days after the District notifies Dignity in writing of the District's cash grant.*

Ms. Cantrell: Next Tues. the Foundation Board will review/approve the \$300k gift agreement with the District and would like to invite Ms. Reed and Dr. Smart to join Mr. Archer and herself for a tour of the proposed Copperopolis Clinic property. The District is granting \$300k and the Foundation has fund raising plans for an additional \$25k but expects the budget will be about \$450-750 due to plumbing issues with the County. She will expedite getting the budget to the District. In addition, she'd like to propose that the remainder of the \$1,000,000,00 (\$328k) be granted by the District to freshen up the MTMC surgical suites.

Dr. Smart: Needs the following items to put the Copperopolis Clinic Relocation project on the Jan. Finance Committee meeting agenda (1) gift agreement with Mr. Archer and Jon Van Boening's signature affixed (2) project draft budget (3) assurance from Dignity to match the District's gift and to finish the project (4) plan to address cost overruns (usually 10-15%).

7. Accountant's Report: Public Comment **Action**

- **November Financials Will Be Presented to The Committee:**

Mr. Wood: Was not able to prepare the Nov. Financials as the Accounting Position has not been filled yet (vacated Nov 18, 2019) however he has been backfilling for the open position and keeping the bills paid. He plans to have the Nov. and Dec. Financials available at the Jan. meeting; USDA responded to Mr. Jackson, JWT so the audit is moving along, and he expects to see a clean audit report presented to the Board in Jan.; there are two CD's maturing at Umpqua Bank that will be moved to Bank of Stockton which is offering a good return in addition to extending free banking to employees.

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- **Investment & Reserve Accounts:**

Mr. Wood: The District is very liquid and he recommends staying the course with the investments that are in place because they were well thought out and adheres to code requirements.

Dr. Smart: Looks at three things when it comes to investments (1) what is the risk? (2) is it legal? (3) does it comply with the District's investment policy?

8. Treasurer's Report:

- **Reserve Account Allocations:**

Item Tabled:

- **Consideration to fill seat on Finance Committee:**

Dr. Smart: Information will be presented at the Board meeting on how to fill the seat.

9. Comments and Future Agenda Items:

The next meeting's agenda will include the Draft Audit, Nov. and Dec. Financials and an update on the Foundation Grant request to relocate the Copperopolis Clinic.

10. Next Meeting:

Special Finance Committee Meeting will be held on Jan. 16, 2020 at 9am.

To accommodate Rick Wood, CFO and auditor, Rick Jackson, JWT the Board will meet on Jan. 21st at 9am instead of Jan 22nd.

Starting in Feb. and on-going the next Finance Committee meeting will be held on the same day as the Board meeting starting at 7:30 am on February 26th, 2020.

11. Adjournment: Action

Ms. Hack moved to adjourn the meeting at 10:09am. Ms. Atkinson provide her second and the motion passed 2-0.



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**Special Meeting of the Board of Directors
Wednesday December 4, 2019
4:00pm
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Rd,
San Andreas, CA**

Un- Approved Minutes

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care”.

1. Call to order:

The meeting was called to order by President, Lin Reed at 4:04PM

2. Roll Call:

Present for roll call was Lin Reed, MBA OTR/L; Susan Atkinson, MSW; Debbie Sellick, CMP and Talibah Al-Rafiq. Effective Oct 31, 2019 - One Vacancy.

3. Approval of Agenda: Public Comment - **Action**

Public Comment. Hearing none.

Ms. Atkinson moved to approve the agenda. Ms. Al-Rafiq provided her second and the motion passed. 4-0.

4. Public Comment on matters not listed on the Agenda:

Hearing none.

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Minutes – Dec. 4, 2019 Special MTHCD Board Meeting

5. Board Vacancy:

A. Interview Candidates:

Dr. Smart: Described the public process that the District will follow to fill a Board seat vacated by Ms. Radford effective October 31, 2019 to move to Southern CA. The District is obligated by Gov. Code §1780 to fill a Board Seat vacancy within 60 days by appointment or election as follows; the Calaveras County Elections Office was notified of the vacancy on Nov. 4th; by Nov. 8th the announcement of a vacancy was posted (hard copy), ads were placed, it was sent by email and put on the District web page; applicants are required to reside and be a registered voter in Calaveras County; Board members are required to attend Board meetings and their seat will be considered vacated if they miss three consecutive meetings without Presidential approval. In addition to the Finance Committee which is a standing committee there are four ad-hoc committees that Board members participate in. The appointee from this process will be sworn in and will attend their first Board meeting Dec. 18th Special Board meeting. There is a \$100.00 stipend (max.) for attending any one meeting per month. Four applications were received. The Board will take turns asking interview questions of the applicants. Upon completion of the interview process the Board will be openly polled. In the event there is a tie vote there will be additional discussion within the Board and a new roll-call vote will be taken. Once a clear choice has been determined the President will administer the Oath of Office and the Elections office will be notified. The appointee will serve until Nov. 2020 at which time he/she could run for the Board seat as an incumbent to finish out the remaining two years Ms. Radford's term.

Ms. Reed: Mr. Kierklo had other commitments so withdrew his application; she and fellow Board members proceeded to interview the following applicants from a prepared set of questions.

- Lori Hack:
- Edward Kierklo:
- Sal LoFranco:
- Kathi Toepel:

B. Appoint Board Member: Public Comment - **Action:**

Public Comment: Hearing none:

Ms. Atkinson moved to poll the Board. Ms. Al-Rafiq provided her second and the motion passed 4-0.

Ms. Atkinson: Encouraged each applicant to consider all the up-and-coming positions as there are many areas to serve in addition to serving as a Board member.

Ms. Reed: Pleased with the number of applicants and qualifications the candidates presented. In addition to the time commitment being a Board member there is an expectation that the candidate will attend the ACHD leadership training.

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Minutes – Dec. 4, 2019 Special MTHCD Board Meeting

Dr. Smart: March will be the District's next strategic planning meeting. It is the District's planning framework for the following 2 years. He encourages input as it is a public meeting.

A roll-call vote was taken to appoint a new Board member:

Ms. Atkinson voted for Ms. Hack

Ms. Sellick voted for Ms. Toepel

Ms. Al-Rafiq voted for Ms. Toepel

Ms. Reed voted for Ms. Hack

Results Ms. Hack two votes and Ms. Toepel two votes.

Given the tie-vote the Board went into discussion and welcomed candidate comment regarding time commitment.

Ms. Hack: If not selected she plans to remain on the Finance Committee and anticipates having additional time as the Finance Committee will be on the same day as the Board meeting.

Ms. Toepel is retiring this month and will have additional time and offered to work on the Grants Committee.

Mr. LoFranco: Thought the candidates were excellent and really liked the openness of the process.

Ms. Reed: Clarified the process that the applicant could be given the Oath of Office after becoming a registered voter.

Public Comment: Hearing none.

A roll-call vote was taken to appoint a new Board member:

Ms. Al-Rafiq voted for Ms. Toepel

Ms. Sellick voted for Ms. Toepel

Ms. Atkinson voted for Ms. Toepel

Ms. Reed voted for Ms. Hack

Ms. Reed administered the Oath of Office to Ms. Toepel.

C. Board Member On-Boarding Process

Dr. Smart: Will be meeting with Ms. Toepel to start the orientation process

6. Board Comment and Request for Future Agenda Items:

A. Announcements of Interest to the Board or the Public:

Hearing none.

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Minutes – Dec. 4, 2019 Special MTHCD Board Meeting

B. Community Connection:

Hearing None.

10. Next Meeting:

A. Due to the December Holidays the Meeting will be Wednesday December 18, 2019

11. Adjournment: Public Comment – **Action**

Ms. Al-Rafiq moved to adjourn the meeting at 5:12pm. Ms. Sellick provided her second and the motion passed 4-0.



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**Special Meeting of the Board of Directors
Wednesday December 18, 2019
7:30 am
Mark Twain Medical Center Classroom 2
768 Mountain Ranch Rd,
San Andreas, CA**

UN- Approved Minutes

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care”.

Call to order:

The meeting was called to order by President, Lin Reed at 7:32am.

Roll Call:

Present for roll call was Lin Reed, MBA OTR/L; Susan Atkinson, MSW; Debbie Sellick CMP; Talibah Al-Rafiq and Kathi Toepel.

Approval of Agenda: Public Comment - **Action**

Ms. Al-Rafiq moved to approve the Agenda. Ms. Atkinson provided her second and the motion passed 5-0.

Public Comment on matters not listed on the Agenda:

Hearing none.

Consent Agenda: Public Comment - **Action**

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for Nov. 13, 2019.
- Un-Approved Special Board Meeting Minutes for Nov. 20, 2019.

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Minutes – Dec. 18, 2019 Special MTHCD Board Meeting

B. Correspondence:

- Sal LoFranco - Thank You (Dec. 5, 2019)

Ms. Atkinson: Finance Committee met but financials were not available for review and wasn't included in the Board's pkt for this meeting.

Public Comment: Hearing none.

Ms. Al-Rafiq moved to approve the Consent Agenda. Ms. Sellick provided her second and the motion passed 5-0.

MTHCD Reports:

- **Meetings with MTHCD CEO:**

Ms. Reed: Items of discussion included: how to staff the accounting position; how to resolve accounting with leases affecting the medical office buildings (MOB); review and being respectful of the Brown Act and the Board only interacts with the CEO which is consistent with the MTMC Board and ACHD training that reminds the Board they only have one employee which is the CEO.

- **Re-Assignments District Committees:**

Ms. Reed: Announced the Ad Hoc Committees the Board members have agreed to serve on as follows; Policy Committee will be chaired by Ms. Sellick; Grants Committee and Real Estate Committee will be chaired by Ms. Al-Rafiq; Finance Committee which is the only standing committee will be chaired by Ms. Atkinson, Treasurer. The following have agreed to sit on subsequent committees; Ms. Atkinson - Policy Committee; Ms. Toepel - Finance & Personnel; Ms. Sellick – Grants. Ms. Reed will chair the Personnel Committee and sit on the Real Estate Committee.

Public Comment: Hearing none.

Ms. Reed: Suggested the Board be polled allowing Ms. Sellick to serve the remainder of Ms. Radford's term as Secretary. Ms. Atkinson moved to approve and Ms. Al-Rafiq provided her second and the motion passed 5-0.

- **MTMC Community Board Report:**

Ms. Al-Rafiq: There was no meeting to report on:

- **MTMC Board of Directors:**

Ms. Reed: There was no meeting to report on:

- **CMS Policy Revisions:**

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Minutes – Dec. 18, 2019 Special MTHCD Board Meeting

Dr. Smart: Requirements have been changed from reviewing policies annually to every 2 years.

- **Strategic Planning Workshop:**

Dr. Smart: requested Board input for planning the 2020 Strategic Plan. Ms. Reed and Ms. Al-Rafiq volunteered to work on the planning.

- **Donation - MTHCD to MTMC Foundation:**

Ms. Reed: Announced the Foundation had invited her and Dr. Smart to tour the proposed location in the Copper Square for the Copper Clinic.

Dr. Smart: Mr. Archer has requested Dignity make increment payments to mirror the District not to exceed the \$1mill grant as laid out in the May 31, 2019 Lease agreement.

Ms. Cantrell: The Foundation Board approved the Gift Agreement at their Dec. 17, 2019 meeting and will supply the District with the proposed Copper Square lease agreement and budget.

E. Valley Springs Health & Wellness Center:

- **USDA Form 271 Oct. 2019:**

Dr. Smart: Is working on the last VSHWC Clinic payment to Diede Construction. There will be a true-up with the change orders factored in as well as follow-up on the punch list. The Pharmacy lease is to be signed next week and will be a separate change order with a separate contract. After several changes from the County the landscaping is working on "plan 3" and will include adding additional plants to the rock already in place.

- **VSHWC "Quality" Report:**

Dr. Smart: Referenced (pkt) page 15 as the VSHWC Quality Report. The Clinic will be working on the patient no-shows.

F. Ad Hoc Real Estate:

- **Update on Valley Springs Property - Phase II:**

Ms. Al-Rafiq: Intends to set another meeting with PACE which is a SF based adult day health care designed to keep patients out of ER; the Real Estate Committee has been contacted by a VS property owner and she will report out on that at a later time.

- **Children's Advocacy Center:**

Dr. Smart: Toured the CAC and was impressed with all that they have been doing. Arrangements are being made to provide more parking spaces at the site.

G. Stay Vertical Calaveras:

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Minutes – Dec. 18, 2019 Special MTHCD Board Meeting

Mr. Shetzline: Is continuing with training for instructors and plans to write a grant proposal to Calaveras Foundation which closes Jan. 30; he'll look into a grant from Robert Wood and has received \$750 from the Lions Club.

Committee Reports:

Finance Committee:

- **Financial Statements (Nov. 2019):** Public Comment – Action

Mr. Wood: With the vacant accounting position he didn't have a financial statement to present but will at the Jan. 2020 meeting. The District is solid, liquid and the bills are getting paid.

Public Comment: Hearing none: No action was taken.

Ad Hoc Policy Committee:Ms. Atkinson / Ms. Al-Rafiq

- **Policies 19, 20, 21, & 24 Presented for 30-day Review:**

Dr. Smart: Upon completion of the 30-day review period will prepare a resolution to present Policies 19, 20, 21 and 24 to the Board for approval.

- **Board Vacancy Policy:**

Ms. Reed: Requested staff forward the Board Vacancy Policy to legal for an opinion.

Personnel Committee:

Nothing to report:

B. Golden Health Community Grants Committee:

Dr. Smart: Staff will address policy, budget and the request to add a community member to the committee.

Board Comment and Request for Future Agenda Items:

Announcements of Interest to the Board or the Public:

Community Connection:

- **Rural Domestic Preparedness Consortium:**
 - **MGT 403 Access & Functional Needs Preparedness Planning for Rural Communities – Feb 18, 2020:**

Ms. Reed and Ms. Al-Rafiq plan to attend.

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Minutes – Dec. 18, 2019 Special MTHCD Board Meeting

Next Meeting:

The next meeting will be Tuesday January 21, 2019. Please note new meeting time of 9am.

Dr. Smart: The Finance Committee will meet Jan 16th to review the 2019 audit.

Adjournment: Public Comment – Action

Public Comment: Hearing none.

Ms. Atkinson moved to adjourn the meeting at 9:38am. Ms. Sellick provided her second and the motion passed 5-0.



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Non Profit Tax ID # 68-0463039

December 31, 2019

Mark Twain Health Care District
P O Box 95
San Andreas, CA 95249

Dear Board of Directors:

Once again, Common Ground Senior Services would like thank the Health Care District for your continued support in providing funds to support our Silver Streak Transport Program.

In part due to the Health Care District's monetary support, Common Ground Senior Services provided 2,408 transports for older adults, veterans, and individuals with disabilities that reside in Calaveras County in 2019. As requested, our organization was able to provide 270 trips for cancer treatments. Funding from the Health Care District allowed us to provide 796 additional rides in 2019 over 2018.

Common Ground released a press release that was sent to local newspapers, such as the Calaveras Enterprise, The Pine Tree, and Valley Springs News acknowledging the grant funds allocated to Common Ground from the Health Care District. Additionally, the donation was posted on our website, along with our two Facebook pages.

Our staff is willing to make a presentation to Board members in the future, if they are available. Again, please accept our sincere gratitude for your continued support of our services which provides valuable services some of our community's most vulnerable individuals.

Sincerely,

Elizabeth Thompson
Executive Director



ACHD
ASSOCIATION OF CALIFORNIA
HEALTHCARE DISTRICTS

ACHD Advocate

January 2020

In This Edition:

- From the Desk of Ken Cohen, CEO
- Legislative Update
- Upcoming Events



From the Desk of Ken Cohen, CEO

Happy New Year! As we ring in 2020, we are looking forward to providing our Members with continued advocacy and education. Starting in February this monthly newsletter, the Advocate, will become an exclusive Member benefit. If you are not a Member of ACHD and would like to continue receiving these important updates, the weekly Legislative report, our free monthly Webinar Education Series and the many other valuable Member Benefits, [contact us](#) today.

We are also focusing on many exciting changes in 2020. ACHD's Board of Directors is looking to fill 2 vacant positions and is currently seeking Member applicants. We have extended the deadline through January 24th to accommodate this additional vacant position. If you are interested in getting more involved and serving on ACHD's Board, please contact us and [learn more here](#).

This is your last chance to weigh in on important educational changes that ACHD is embarking on. Please [provide your feedback here](#) about your preferences for ACHD Regional Education events. In addition, [please take this survey](#) regarding our new 2021 Annual Meeting and Leadership Academy merger.

Lastly, I'd like to congratulate John C. Fremont Healthcare District for Re-Certifying in December 2019 through ACHD's Certification Program. To find out more about this program, or to begin your District's application, [click here](#).

We look forward to working with you in the New Year to improve the health and wellness of your communities.

Legislative Update

Thank you to Members who completed the Advocacy Survey; your feedback will continue to be incorporated as ACHD engages on policy. ACHD's Advocacy Team, Amber King and Sarah Bridge, finished out 2019 with District tours for two new legislators.



Our first visit was with District staff for Senator Andreas Borgeas at John C. Fremont Healthcare District for a tour and discussion of the work being done at the District. The meeting served as an important step toward building a relationship with Senator Borgeas's office.

Our final tour of 2019 was with Senator Melissa Hurtado and Sierra View Healthcare District. The Senator showed interest in rural health care, especially the impending workforce shortages. ACHD looks forward to a continued positive relationship with her office.



January 6 marked the Legislature's return to Sacramento and the beginning of the last year of the 2019-2020 legislative session. Legislators have begun introducing a variety of new bills and advancing last session's two-year bills. As you may remember, [Assembly Bill 890](#) by Assemblymember Jim Wood was marked two-year in Assembly Appropriations Committee. [AB 890](#), would expand the scope of practice for nurse practitioners.

[AB 890](#) continues to be a high-priority bill for ACHD. **Please help ACHD get this bill signed into law this year**, by sending a letter of support. You can read [ACHD's letter of support here](#) and [use this sample letter](#) to easily submit your support. Email your finished letters to sarah.bridge@achd.org.

Lastly, Governor Gavin Newsom will introduce his proposed 2020-21 California budget this morning at 10:30 a.m. You can watch a live stream of this on the [Governor's Twitter here](#). ACHD will be sharing a breakdown of the budget in the coming weeks to Members.

Upcoming Events

Hotel Cutoff and Early Bird Discount Deadline Fast Approaching!
Register by January 29, 2020



[Register Here](#)

If you have already registered for Leadership Academy and need to reserve your hotel room at the Embassy Suites Sacramento, [please click here](#). After **January 29th** attendees will no longer be able to reserve rooms at our discounted group rate.

The Association of California Healthcare Districts (ACHD) represents Healthcare Districts throughout the state's urban, suburban and rural areas. California is home to 79 Healthcare Districts that play a profound role in responding to the specialized health needs of local communities by providing access to essential health services to tens of millions of Californians while also having direct accountability to the communities that Districts serve. In many areas, Healthcare Districts are the sole source of health, medical and well-being services in their communities.

Learn more at www.achd.org.

Association of California Healthcare Districts
www.achd.org



GIFT AGREEMENT

This agreement, dated this January 4, 2020, between the Mark Twain Health Care District (Donor) and Mark Twain Medical Center Foundation, a non-for-profit corporation is as follows:

WHEREAS, the donor desires to make a gift to the Foundation for the benefit of Mark Twain Medical Center's Rural Health Clinic in Copperopolis, CA which will be credited to the Foundation's Copper Valley Temporarily Restrict Fund, and

WHEREAS, the Foundation and Mark Twain Medical Center are relying on the proceeds of said gift to fund tenant improvements at 421 Sawmill, Copperopolis, CA

THEREFORE, the parties do hereby agree as follows:

1. The Recitals to this Agreement are true and correct and are incorporated herein.
2. The Donor pledges to make a gift to the Foundation of \$300,000 payable by February 14, 2020.
3. Pledge payments are to be made payable to Mark Twain Medical Center Foundation and sent to 768 Mountain Ranch Road, San Andreas, CA 95249. The pledge schedule will coincide with the following:
 - a. The Donor has the opportunity to review the property lease agreement between MTMC and Copper Valley Properties for the property located at 421 Sawmill, Copperopolis, CA;
 - b. The Donor has the opportunity to review the associated project budget for tenant improvements at 421 Sawmill, Copperopolis, CA;
 - c. Per the lease agreement between the Mark Twain Health Care District and Dignity Health (signed May 2019) upon receipt of Dignity Health match of \$300,000 gift, the Foundation Board will place the gift in a "Copper Valley Board Designated Temporarily

Restricted Fund" for use by MTMC towards Tenant Improvements and medical technologies at 421 Sawmill, Copperopolis CA. If funds are not needed for the project they will be returned to the Foundation's Unrestricted Fund.

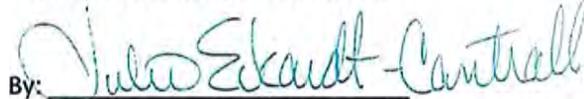
4. The gift will be used as follows:
 - a. The Donor's funds are to be used for tenant improvements and medical technologies to benefit the residents of Copperopolis and surrounding area.
5. Recognition:
 - a. The parties agree that in recognition of and the Foundation's reliance on the donor's pledge of \$300,000, the Donor will be acknowledged with a plaque in the lobby or exterior entrance wall of the new location.
 - b. The Donor grants the Foundation, Dignity Health, and Mark Twain Medical Center full and complete rights to use the name specified in the Agreement for all purposes related to MTMC and the Foundation.
6. The parties agree that the Donor's pledge obligation and the above recognition opportunity are contingent on and subject to approval by Dignity Health's Central California Division Area Leader.
7. In the event the entire \$300,000 is not received by the Foundation as set forth herein, MTMC, may at its option, delete the Donor's name from the recognition,
8. The recognition in the Copper Valley Clinic (421 Sawmill, Copperopolis) shall continue until the earlier of: (a) MTMC ceases to use the building for its current purposes; (b) the building requires major renovation or re-building; or (c) MTMC ceases to operate in the building.
9. The parties agree that MTMC reserves the right to remove recognition in circumstances where its best interests are not served by the continued recognition, such as legal or other deemed impropriety on the part of the Donor.

10. The Donor understand that the Foundation and MTMC will rely to its detriment on the fulfillment of this pledge as set forth above.

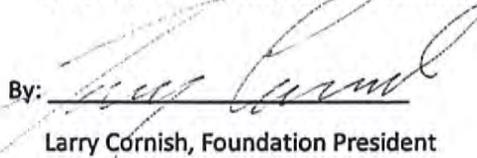
IN WITNESS WHEREOF, the parties hereto, intending to be legally bound, have executed this agreement on the day set forth above.

By: _____

Randy Smart, MD, Executive Director of
Mark Twain Health Care District

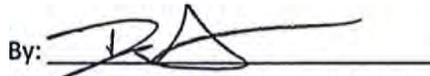
By:  _____

Julie Eckardt-Cantrall, Chief Philanthropy Officer

By:  _____
Larry Cornish, Foundation President

Reviewed and Approved:

12/18/19

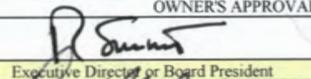
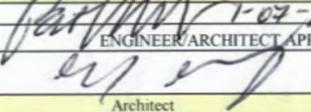
By:  _____

Doug Archer, Mark Twain Medical Center
President and Chief Executive Officer

12/19/19

By:  _____

Jon VanBoening, Dignity Health
Central California Division Area Leader

| A | B | C | D | E | F | G | H | I |
|---|---|--|---|---|-----------------------------------|---|---|---------|
| OUT LAY REPORT AND REQUEST FOR REIMBURSEMENT | | | | | | | | |
| 2 | Draw Request Number: | Mark Twain Health Care District | | | Construction of New Health Clinic | |  | |
| | | 768 Mountain Ranch Road, San Andreas, CA 95249 | | | Payment Requested | | | |
| 3 | #15 | Initial Budget | Current Budget | Previous Paid to Date | #15 | Paid to Date | Balance Remaining | % |
| 5 | <i>Misc. Soft Costs</i> | | | | | | | |
| 6 | Administrative/Legal | 530,075.00 | 530,075.00 | 541,013.57 | 162.50 | 541,176.07 | (11,101.07) | -2.09% |
| 7 | Financing/Cost of issuance | 325,000.00 | 275,000.00 | 233,124.25 | | 233,124.25 | 41,875.75 | 15.23% |
| 8 | Land Acquisition | 890,000.00 | 890,000.00 | 890,000.00 | | 890,000.00 | - | 0.00% |
| 9 | Furniture Fixtures/Equipment | 350,000.00 | 350,000.00 | - | | - | 350,000.00 | 100.00% |
| 10 | Structured cabling/IT | 250,000.00 | 250,000.00 | - | | - | 250,000.00 | 100.00% |
| 11 | | | | - | | - | | |
| 12 | | | | - | | - | | |
| 13 | | | | - | | - | | |
| 14 | Architectural design/other architectural | | | - | | - | | |
| 15 | Architect/Engineer fees | 433,600.00 | 480,665.00 | 501,313.34 | | 501,313.34 | (20,648.34) | -4.30% |
| 16 | Other architectural and engineering fees | | | - | | - | | |
| 17 | | | | - | | - | | |
| 18 | 3rd party project management | 157,725.00 | 269,820.00 | 265,189.24 | | 265,189.24 | 4,630.76 | 1.72% |
| 19 | Monument sign | | 30,000.00 | 19,217.11 | 795.58 | 20,012.69 | 9,987.31 | 33.29% |
| 20 | <i>Construction w/ sales tax</i> | | | | | | | |
| 21 | | | | - | | - | | |
| 22 | | | | - | | - | | |
| 23 | | | | - | | - | | |
| 24 | | | | - | | - | | |
| 25 | Construction Contract | 3,587,575.00 | 5,555,000.00 | 4,911,935.00 4,621,574.11 | 108,236.41 | 5,020,171.43 4,920,810.52 | 602,979.57 3,825,189.48 | 68.86% |
| 26 | | | | - | | - | | |
| 27 | sidewalks | 25,000.00 | | | | | | |
| 28 | | | | | | | | |
| 29 | Contingency | 713,837.00 | 634,895.00 | 9,898.00 | 84,589.91 | 94,487.91 | 540,407.09 | 85.12% |
| 30 | | | | | | | | |
| 31 | Contingency as a Percent of Total | 20.00% | 11.00% | | | | | |
| 32 | Total | 7,262,812.00 | 9,265,455.00 | 4,081,329.62 | 193,784.40 | 4,275,114.02 | 4,990,340.98 | 53.86% |
| 33 | PROJECT FUNDING BREAKDOWN | | | | | | | |
| 34 | | | | | | | | |
| 35 | | | | | | | | |
| 36 | Mark Twain Health Care District (applicant) | 1,062,812.00 | 1,205,455.00 | 1,205,455.00 | | 1,205,455.00 | - | 0.00% |
| 37 | Mark Twain Health Care District (applicant) | 600,000.00 | 600,000.00 | 566,983.69 | 33,016.31 | 600,000.00 | - | 0.00% |
| 38 | USDA Loan, Series A | 5,600,000.00 | 6,782,000.00 | 6,154,377.39 | | 6,154,377.39 | 627,622.61 | 9.25% |
| 39 | USDA Subsequent Loan, Series B | | 678,000.00 | 34,000.00 | | 34,000.00 | 644,000.00 | 94.99% |
| 40 | | | | | | | | |
| 41 | Total | 7,262,812.00 | 9,265,455.00 | 7,960,816.08 | 33,016.31 | 7,993,832.39 | 1,271,622.61 | 13.72% |
| 42 | | | | | | | | |
| 43 | FUNDS - DIFFERENCE | | | | | | | |
| 44 | Date of Outlay Report | 1/6/2020 | | | | | | |
| 45 | APPROVAL AND SIGNATURE SECTION | | | | | | | |
| 46 | OWNER'S APPROVAL: | | | | | | | |
| 47 | | | | | | | | |
| 48 |  | 01/06/2020 | OWNER CERTIFICATION: I certify that to the best of my knowledge and belief the billed costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the Federal share due which has not been previously requested and that an inspection has been performed and all work is in accordance with the terms of the award. | | | | | |
| 49 | Executive Director or Board President | DATE | | | | | | |
| 50 | | | | | | | | |
| 51 | ENGINEER/ARCHITECT APPROVAL: | | | | | | | |
| 52 |  | 1-8-2020 | Copies will be approved by the borrower and their engineer, as appropriate, and submitted to the processing office for concurrence. The review and acceptance of project costs, including construction pay estimates, by USDA Rural Development does not attest to the correctness of the amounts, the quantities shown or that the work has been performed under the terms of the agreements or contracts. | | | | | |
| 53 | Architect | DATE | | | | | | |
| 54 | | | Notes: | | | | | |
| 55 | | | | | | | | |
| 56 | USDA RURAL DEVELOPMENT | | | | | | | |
| 57 | CONCURRENCE: | | | | | | | |
| 58 | | | | | | | | |
| 59 | | | | | | | | |
| 60 | Tonja Galentine | DATE | | | | | | |
| 61 | | | | | | | | |

Valley Springs Health Wellness Center Quality Report

| | A | B | C | D | E | F | G |
|----|--|---------|--------|--------|--------|----------------|--------|
| 1 | Quality Metric' | Oct-19 | | 19-Nov | Dec-19 | | Jan-20 |
| 2 | | | | | | | |
| 3 | Patient Visits Total | 383 | 100% | 385 | 456 | 100% | |
| 4 | Medi-Cal | 75 | 20% | 76 | 150 | 33% | |
| 5 | Medicare | 161 | 42% | 147 | 132 | 29% | |
| 6 | Cash Pay | 12 | 3% | 18 | 19 | 4% | |
| 7 | Other | 135 | 35% | 144 | 155 | 34% | |
| 8 | | | | | | | |
| 9 | Total Empanelled Patients | 383 | | 414 | 620 | | |
| 10 | | | | | | | |
| 11 | Total New Patients | 383 | | 152 | 167 | | |
| 12 | | | | | | | |
| 13 | Incident Reports | 0 | | | | 0 | |
| 14 | | | | | | | |
| 15 | Patient Satisfaction | Pending | | | | 100% | |
| 16 | | | | | | | |
| 17 | Peer Review/Fallouts | Pending | | | | 0 ³ | |
| 18 | | | | | | | |
| 19 | Employee turnover | 1/8 | 12.50% | | | 25% | |
| 20 | | | | | | | |
| 21 | Wait time for appointments | 0 | | | | 0 | |
| 22 | | | | | | | |
| 23 | Patient No-shows | 7 | 1.80% | 26 | 43 | 9% | |
| 24 | | | | | | | |
| 25 | Employee Satisfaction | No data | | | | No data | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | 1=All Financial data in Finance Report | | | | | | |
| 29 | 3=Minor discrepancies | | | | | | |

**MARK TWAIN HEALTH CARE DISTRICT
RURAL HEALTH CLINICS
POLICY AND PROCEDURES**

| | |
|-----------------------------------|--------------------|
| POLICY: Medical Staff Composition | REVIEWED: 12/26/19 |
| SECTION: Medical Staff | REVISED: |
| EFFECTIVE: January Board Meeting | MEDICAL DIRECTOR: |

Subject: Medical Staff Composition

Objective: It is the policy of this facility to maintain minimum staffing requirements, including practitioner mix, consistent with Rural Health Clinic Program requirements.

Response Rating:

Required Equipment:

Procedure:

1. The Medical Staff will be led by a physician, MD or DO, under contract with the Clinic, licensed and in good standing with the State of California Medical Board who meets the organization’s credentialing requirements and provides care to patients of the Clinic.
2. The Medical Staff will include, at minimum, one Family Nurse Practitioner or Physician Assistant, employed by the District, licensed and in good standing with the State of California who meets the organization’s credentialing requirements and who provides primary care to patients of the Clinic.
3. Additional members of the Medical Staff may include:
 - a. Primary care physicians (MD and/or DO) under contract with the Clinic, including Family Practice, Pediatrics, Internal Medicine, OB/GYN, general medicine licensed and in good standing with the State of California authorities responsible for oversight who meet the organization’s credentialing requirements.
 - b. Specialty practitioners (MD, DO, DC, DPM, DDS) under contract with the Clinic who are licensed and in good standing with the State of California authorities responsible for oversight who meet the organization’s credentialing requirements. Specialties may include, but are not limited to: radiology, surgery, cardiology, dermatology, mental health, podiatry, chiropractic, dentistry.
 - c. Licensed Clinical Social Workers who are licensed and in good standing with the State of California authorities responsible for oversight who meet the organization’s credentialing requirements. Licensed Clinical Social Workers may be under contract with the Clinic or may be employed.
 - d. Physical Therapists and Exercise Physiologists who are licensed and in good standing with the State of California authorities responsible for oversight who meet the organization’s credentialing requirements. Physical Therapists and Exercise Physiologists may be under contract or employed by the Clinic.

**MARK TWAIN HEALTH CARE DISTRICT
RURAL HEALTH CLINICS
POLICY AND PROCEDURES**

| | |
|--------------------------------------|-------------------|
| POLICY: Infection Control - Overview | REVIEWED: 3/1/19 |
| SECTION: Infection Control | REVISED: |
| EFFECTIVE: 3/27/19 | MEDICAL DIRECTOR: |

Subject: Infection Control

Objective: Staff will follow infection control policies in order to protect themselves and others from contaminated materials.

Response Rating: Severe

Required Equipment:

Procedure

1. Hands
 - a. Each examination room will have soap and/or alcohol-based gel hand sanitizer which will to be used before and after the care of each patient.
2. Instruments
 - a. Instruments are to be sent to the lab area for sterilization.
 - b. Single use implements are to be properly disposed of after single use. Single use implements will never be sterilized and re-used.
3. Thermometers
 - a. The oral digital thermometer will be marked ORAL and used with disposable plastic covers, orally, only.
 - b. The rectal digital thermometer will be marked RECTAL and used with disposable plastic covers, rectally, only
 - c. The temporal scan thermometer will be sanitized between uses, per manufacturer’s recommendation.
4. Room cleaning
 - a. Routine cleaning is the responsibility of the Housekeeping Service.

Infection Control Overview
Policy Number 89

- b. The Clinic staff is responsible for the cleaning of examination tables and door handles with a germicidal solution after each patient visit and after any spills or contamination.
5. Contaminated Materials and Garbage Collection
- a. Contaminated materials shall be red-bagged and transported to the infectious material pick-up area.
 - b. Non-contaminated materials are to be placed in plastic bags to be picked up by Housekeeping Service each day.
6. Biologicals
- a. Biologicals will be stored in the refrigerator located in the medication room or laboratory.
 - b. Dated materials are to be checked once a month and discarded according to the Sterile Shelf Life policy.
7. Syringes and Needles
- a. Syringes and needles shall be of disposable material and discarded in appropriate sharps containers located in each examination room and lab area.
8. Contaminated Wounds
- a. All cases are to be treated as having been possibly contaminated.
 - b. Disposable materials will be wrapped and placed in an infectious waste bag.
 - c. The infectious waste bag shall be disposed of according to the procedure for Contaminated Materials.
9. Airborne Pathogens
- a. Patients who are coughing and/or sneezing will be offered a disposable mask and asked to wear same, in order to reduce exposure of other patients, guests and staff members.
 - b. After patient care has been completed and the patient has vacated the examination room, assigned staff will don gloves and clean the room surfaces (door knobs, examination table, guest chairs, counter top).

- c. N95 masks will be utilized when the patient presents with symptoms of infectious diseases that require airborne precautions (i.e.: H1N1, flu, tuberculosis).
- d. Staff will utilize the cleaning products approved by the Infection Control Committee and issued by the Housekeeping Service. After cleaning is completed, the room will be taken out of service (for a minimum of 15 minutes, maximum of 60 minutes), allowing the damp surfaces to air dry.
- e. Where possible, examination room windows will be opened to allow the circulation of fresh air.

10. Hard surfaces

- a. Floors will be swept and mopped daily utilizing approved disinfectant agents which will be mixed/diluted per manufacturer's guidance.
- b. The Clinic will not utilize carpet in Patient Care areas. Carpets found in non-Patient Care areas will be shampooed with approved disinfectant agents as required by traffic and wear, but not less often than every six months, unless the area in question is a low traffic office space.

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**MARK TWAIN HEALTH CARE DISTRICT
RURAL HEALTH CLINICS
POLICY AND PROCEDURES**

| | |
|--|--|
| POLICY: Registering Patient Complaints | REVIEWED: 2/1/19; 12/26.19 |
| SECTION: Operations | REVISED: 12/26/19 |
| EFFECTIVE: January Board Meeting | MEDICAL DIRECTOR: |

Deleted: 2/27/19

Subject: Patient complaints

Objective: To give consideration of all complaints and concerns and correct processes that are problematic, all patient complaints and concerns will be addressed in a timely manner.

Response Rating:

Required Equipment: [Clinic patient complaint form; patient complaint forms provided by payor groups](#)

Procedure:

1. Patient complaint regarding billing
 - a. [Patients will be given access to the appropriate patient complaint forms and advised/assisted in the completion and submission of said form.](#)
 - b. The registration staff will explain the charges and insurance billing procedure.
 - c. If patient concerns are not resolved to the patient’s satisfaction, the patient will be referred to the Clinic Manager or their designee for further breakdown of charges.
 - d. If patient concerns are not resolved to the patient’s satisfaction, the patient will be referred to the [Chief Executive Office](#) for problem resolution.

2. Patient complaint regarding services rendered
 - a. [Patients will be given access to the appropriate patient complaint forms and advised/assisted in the completion and submission of said form.](#)
 - b. The registration staff will refer patient and complaint to the Clinic Manager who will review and explain services rendered and attempt to resolve the patient’s complaint.

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Registering Patient Complaints
Policy Number 151

c. If the patient is not satisfied with the Clinic Manager's explanation, the patient and their complaint will be referred to the attending physician or mid-level provider for review and recommendation for resolution.

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d. If the patient is not satisfied with this explanation, the patient will be referred to the Executive Director for further discussion.

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e. All patient complaints are to be routed to the Clinic Manager, regardless of their resolution status, so that the Clinic Manager can review complaints and determine whether changes in clinic operations are required.

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f. Complaints will be included in the QAPI meeting agenda and addressed in that venue.

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3. Patient complaint regarding Section 504 issues

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a. Refer to Section 504 Grievance policy

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4. Patients will have access to the Patient Grievance forms specific to their insurance carrier. Upon request, these forms will be provided to the patient.

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5. Patient grievances will be analyzed and trends identified as part of the Clinic Annual Review process with findings and recommendations shared with the leadership team.

6. Patients are requested to contact Clinic Manager, the Clinic's accreditation agency should they have a complaint or grievance. Clinic Manager can be reach by telephone at 209-772-7070 or via the internet via <https://www.mthcd.org/valley-springs-health-wellness-center>.

**MARK TWAIN HEALTH CARE DISTRICT
RURAL HEALTH CLINICS
POLICY AND PROCEDURES**

| | |
|---|---------------------------------------|
| POLICY: Sterile Supplies and Instruments | REVIEWED: 2/1/19; 12/26/19 |
| SECTION: Operations | REVISED: 12/26/19 |
| EFFECTIVE: January Board Meeting | MEDICAL DIRECTOR: |

Deleted: 2/27/19

Subject: Sterile supplies and implements

Objective: To maintain sterility of sterile supplies and instruments in an effort to prevent infection.

Response Rating: Mandatory

Required Equipment:

Procedure:

~~1.~~ Sterile supplies and instruments will be ~~kept in a space separate from soiled supplies and instruments and will be stored in appropriate cabinets and shelving. Items will never be store on the floor.~~

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~~2.~~ Sterile supplies and instruments will be checked monthly and before each use to insure the package integrity and expiration date.

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~~3.~~ Supplies that are in the manufacturer's packaging will be considered sterile in accordance with the packaged expiration date and/or printed information if package integrity has been maintained.

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~~4.~~ Supplies or equipment whose package integrity has been breached will be replaced, re-sterilized, or disposed of in accordance with manufacturer's recommendation and OSHA regulations.

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~~5.~~ Staff will perform sterilization of re-usable implements on site, using the autoclave.

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~~6.~~ Sterile instruments and supplies autoclaved on site will observe the following expiration guidelines:

- a. Paper wrap – 3 months
- b. Cloth wrap – 3 months
- c. Cellophane pouches which are tape-sealed – 90 days

~~7.~~ Any damage or break in packaging is cause for re-sterilization of the item.

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~~8.~~ Packages will be labeled prior to sterilization with the label including:

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- a. Description of package contents
- b. Date of sterilization

Sterile Supplies and Instruments
Policy Number 180

- c. Month, day, and year of expiration (i.e.: exp 7/11/18)
- d. Initials of staff member performing sterilization

9. Every use of the autoclave will be logged on the autoclave log and will include:

- a. Date and time of sterilization
- b. What was sterilized
- c. Cycle used
- d. Name of staff member performing sterilization

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**MARK TWAIN HEALTH CARE DISTRICT
RURAL HEALTH CLINICS
POLICY AND PROCEDURES**

| | |
|---|-------------------------------------|
| POLICY: Policy Development and Review | REVIEWED: 11/12/18; <u>12/26/19</u> |
| SECTION: Operations | REVISED: <u>12/26/19</u> |
| EFFECTIVE: <u>January Board Meeting</u> | MEDICAL DIRECTOR: |

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Subject: Policy development and review

Objective: To ensure prompt, collaborative development, and review of Clinic policies to define appropriate management, operation, and patient safety.

Response Rating:

Required Equipment:

Procedure

Policy Development

1. Clinic will develop policies as required
 - a. By licensing agencies
 - b. By accreditation bodies
 - c. By payor groups and/or when required by contract
 - d. By organization leadership
 - e. To resolve operational or patient safety issues
 - f. When patient care service lines are added
2. Policies will be drafted using the approved Policy Template.
3. Policies will be developed with collaboration between leadership (Executive Director, Medical Director, Clinic Director, Department Head), clinicians (Physician, Dentist, Mid-level Practitioner, Nurse Midwife, Nurse), line staff (Medical Assistant, Receptionist, Biller/Coder).
4. Policies will be drafted and submitted for approval by the Medical Director.
5. Policy Manual will be submitted to the Board for approval, with of new and revised policies reviewed monthly and unchanged policies reviewed on a quarterly basis to ensure the entire manual is reviewed and edited once every two years.
 - a. The Board may, at its discretion, delegate responsibility for review and oversight of the Clinic Policy Manual to the Executive Director.

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Policy Development and Review
Policy Number 137

Policy Review

1. New Clinic policies will be submitted for approval to the Medical Director at the time they are written.
2. Policy Manual will be reviewed by the Clinic Manager and at least one Mid-Level Practitioner on an annual basis, with changes being made as required.
3. When a policy is written, the date will be documented in the policy development documentation block located in the header of the policy.
4. When a policy is revised, the date of the revision will be documented in the policy development documentation block located in the header of the policy.
5. When a policy is reviewed with no changes, the date of the review will be documented in the policy development documentation block located in the header of the policy.
6. When a policy is approved, the date of the approval will be documented in the policy development documentation block located in the header of the policy. The Medical Director approving the policy will initial the original paper document in the designated signature block.
7. When the policy is discontinued, the discontinuation date will be documented in the policy development documentation block located in the header of the policy. All discontinued policies will be retained in a file labeled "Retired Clinic Policies" and the file will be retained in perpetuity.
8. The Policy Manual Approval document shall be updated on a regular basis, signed by the Clinic Manager, Mid-Level Practitioners(s) who participated in the review, the Medical Director, and members of the Board.

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**MARK TWAIN HEALTH CARE DISTRICT
RURAL HEALTH CLINICS
POLICY AND PROCEDURES**

| | |
|---|--------------------|
| POLICY: Influenza A and B Test - Waived | REVIEWED: 12/27/19 |
| SECTION: Waived Testing | REVISED: |
| EFFECTIVE: January Board Meeting | MEDICAL DIRECTOR: |

Subject: Influenza A and B testing using OSOM Ultra Flu A & B waived testing kit

Objective: Accurate, timely point-of-care testing to determine patient's Influenza A and B status

Response Rating:

Required Equipment: Gloves, Influenza A and B test kit, timer

Procedure:

1. Follow test kit components according to manufacturer requirements
 - a. Store test sticks and extraction reagent at room temperature (59 – 80 degrees F)
 - b. Do not freeze any of the test kit components.
 - c. Do not use test sticks and reagents after expiration date.
 - e. Test sticks that have been outside of the desiccated container for more than 1 hour should be discarded.
2. Don gloves.
3. Collect a specimen.
 - a. Only nasal swabs can be used with this test.
 - b. Insert the test swab into the nostril that appears to have the most secretion. Using a gentle rotation, push the swab until resistance is met at the level of the turbinates (at least one inch into the nostril). Rotate the swab a few times against the nasal wall.
 - c. Use only the swabs supplies in the OSOM Influenza A & B Test kit. Swabs from other suppliers have not been validated for use. Do not use swabs that have cotton, rayon, or polyester or wooden shafts.

- d. Test the swab as soon as possible after collecting the specimen. If swabs cannot be processed immediately, specimens may be held at room temperature for no longer than eight (8) hours. Swabs may also be stored at 36-46 degrees F for up to 24 hours.
 - e. To transport patient samples place swab in clean, dry container such as a plastic or glass tube.
 - f. If a culture result is desired, a separate swab must be collected for the culture.
 - g. The test performance depends on the quality of the sample obtained as well as the handling and transport of the sample. Negative results can occur from inadequate specimen collection and/or handling.
4. Perform the test
- a. Add extraction buffer
 - 1. Tear the top off the Extraction Reagent Capsule and dispense entire contents into the Extraction Well.
 - b. Insert the specimen swab in the Swab Stand
 - 1. Spin swab three (3) times to mix the specimen
 - 2. Let stand one (1) minute
 - 3. Spin swab three (3) times again
 - c. Discard the swab
 - 1. Raise the device upright and let stand 1-2 seconds
 - 2. Gently tap device to ensure the liquid flows into the hole
 - 3. Lay the device back down
 - d. Set the timer for ten (10) minutes
 - e. Read results
 - 1. Read the results in 10-15 minutes
 - 2. Confirm negative results at 15 minutes
 - 2. Refer to Result Interpretation Guide or stick diagram in the OSOM literature for help in reading the test stick.
 - 3. Discard used test components in suitable biohazardous waste container.
 - g. Record results in EMR and advise the ordering provider that results are available.
5. In the event the usual OSOM waived testing kit is not available, review and follow the directions provided by the manufacturer.

**MARK TWAIN HEALTH CARE DISTRICT
RURAL HEALTH CLINICS
POLICY AND PROCEDURES**

| | |
|--|-------------------|
| POLICY: Waived Testing CoaguChek XS PT | REVIEWED: 1/5/20 |
| SECTION: Waived Testing | REVISED: |
| EFFECTIVE: January Board Meeting | MEDICAL DIRECTOR: |

Subject: INR testing using CoaguChek XS PT waived testing kit

Objective: Accurate, timely point-of-care testing to determine quantitative prothrombin time testing for monitoring warfarin therapy using fresh capillary or nonanticoagulated venous whole blood.

Response Rating:

Required Equipment: CoaguChek MS meter, gloves, test strip, test strip code chip, lancet, alcohol swap, dot bandaid

Procedure:

1. Test strips are to be stored in their original container with the cap tightly closed. They may be stored at room temperature or in the refrigerator (2-30 degrees C or 36-86 degrees F).
2. Discard test strips that are past their expiration date.
3. Gather supplies as listed above.
4. If using test strips from a new, unopened box, you must change the test strip code chip. The 3-number code on the test strip container must match the 3-number code on the code chip. Refer to the User Manual to correctly install the Code Chip.
5. Ensure the meter is on a flat surface (counter, table, or hold it in a horizontal position so that it will not vibrate or move during testing).
6. Wipe the patient's finger with alcohol. Allow the patient's finger to dry completely before performing the fingerstick.
7. Take a test strip out of the container and close the container tightly.
8. Insert the test strip as far as you can. The meter will then power on.
9. Confirm that the number displayed matches the number on the test strip container, then press M. If the numbers are different, make sure you are using the code chip that came with the test strips you are using.

10. An hourglass flashes as the meter warms the test strip, which takes up to 30 seconds.
11. When the test strip is warmed, a flashing test strip and blood drop symbol appear and the meter begins a countdown. You have 180 seconds to apply blood to the test strip.
12. Using the lancet and appropriate technique, obtain a good drop of blood from the patient's fingertip.
13. Apply one (1) drop of blood to the top or side of the target area. You must apply blood to the test strip with 15 seconds of lancing the finger and within 30 seconds when using venous blood. Applying blood later than that may produce an inaccurate result as the coagulation process will have begun.
14. Do not add more blood. Do not touch or remove the test strip when a test is in progress. The flashing blood drop symbol changes to an hourglass symbol when the meter detects sufficient samples. If the meter's beeper is turned on, a beep sounds as well.
15. The result appears in about a minute. Record the result.
16. Properly dispose of the lancet and test strip.
17. Power the meter off.
18. Perform QC per the manufacturer's guidelines.

**MARK TWAIN HEALTH CARE DISTRICT
RURAL HEALTH CLINICS
POLICY AND PROCEDURES**

| | |
|---------------------------------------|--------------------|
| POLICY: Waived Testing Hemoglobin A1C | REVIEWED: 12/27/19 |
| SECTION: Waived Testing | REVISED: |
| EFFECTIVE: January Board Meeting | MEDICAL DIRECTOR: |

Subject: Waived Testing using the A1C Now Professional for Hemoglobin A1C

Objective: Testing of blood specimens for the purpose of determining the patient's Hemoglobin A1C level will be performed in the Clinic using approved waived testing technologies and techniques, a A1C Now Professional analyzer.

Response Rating: Mandatory

Required Equipment: A1C Now Analyzer, A1C Now Hemoglobin A1C Reagent Kit, lint-free tissue, gloves, cotton ball/gauze 2x2, dot bandaid,

Procedure:

1. Store the kits in temperatures below 122 degrees F in the designated laboratory up to four (4) months prior to use.
 - a. If the temperature label, place on the outside of every kit, is exposed to a temperature in excess of 122 degrees F the dot on the label will turn red and the product should not be used.
 - b. Run the rest with all parts of the test kit at the same temperature within the specified range.
 - c. If the kit has recently been at high temperatures (above 82 degrees F) or in the refrigerator, keep the kit at room temperature for at least one hour before use.
 - d. Avoid running the test in direct sunlight, on hot or cold surfaces, or near sources of heat or cold.
 - e. Quality control materials should be used to confirm the test kit is working properly. Refer to the product insert for information on when to run controls.
 - f. Use analyzer only with the materials included in the original kit. The analyzer will expire after the programmed number of tests have been run. If another test cartridge is inserted, the analyzer will display "OOL".
2. Upon receipt of a written order or by Standardized procedure, a capillary blood specimen will be collected and tested to determine the patient's Hemoglobin A1C level.
 - a. Open plastic shaker pouch by tearing plastic pouch open at the perforation line.
 - b. Collect blood using the fingerstick method and available lancets, then utilize the blood collector and fill just to the top of the collection tube.
 - c. Fully insert the blood collector into the shaker body. You may use a twisting motion.

- d. Mix the specimen by shaking the shaker body vigorously 6-8 times which will mix the blood with the testing solution. Stand the shaker on the counter while preparing the cartridge.
 - e. Open the foil cartridge pouch by tearing at the notches on the sides. DO NOT OPEN the pouch until you are ready to use it immediately. Use within 2 minutes of opening. If the foil pouch is damaged, do not use.
 - f. Insert the cartridge by clicking the test cartridge into place. The analyzer and test cartridge codes must match. If codes do not match, call Customer Service at 1-877-870-5610.
 - g. Prepare the shaker base by removing it from the package. Wait for WMPL to display. This indicates the shaker base is ready for the shaker.
 - h. Dispense the sample into the cartridge. Ensure the analyzer is on a level surface. Push down completely to dispense the diluted sample. Then remove quickly. DO NOT handle the analyzer again until the test is complete.
 - i. Results will display in five (5) minutes. The display counts down. The result cycle remains displayed for 15 minutes or until the next test cartridge is inserted.
 - j. Dispose of the cartridge in an approved biohazard bin.
 - k. Record results in the patient's medical record.
3. Between uses, the analyzer may be sanitized using a Super Sani Wipe.
 4. Quality control must be performed:
 - a. With each new shipment
 - b. With each new lot
 - c. Whenever problems are identified (storage, operator, instrument, or other)
 - d. To ensure that storage conditions have not affected the product, run a control sample before running a patient sample if the test kit has been stored for more than a month and it has been at least a month since the last control testing.

Audited Financial Statements

**MARK TWAIN
HEALTH CARE DISTRICT**

June 30, 2019

**JWT & Associates, LLP
Certified Public Accountants**

Audited Financial Statements

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2019

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Management's Discussion and Analysis

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2019

The management of the Mark Twain Health Care District (the District) has prepared this annual discussion and analysis in order to provide an overview of the District's performance for the fiscal year ended June 30, 2019 in accordance with the Governmental Accounting Standards Board Statement No. 34, *Basic Financials Statements; Management's Discussion and Analysis for State and Local Governments*. The intent of this document is to provide additional information on the District's financial performance as a whole in addition to providing a prospective look at revenue growth, operating expenses, and capital development plans. This discussion should be reviewed in conjunction with the audited financial statements for the fiscal year ended June 30, 2019 and accompanying notes to the financial statements to enhance one's understanding of the District's financial performance.

Financial Highlights

The District's financial statements consist of three statements: balance sheet; statement of revenues, expenses, and changes in net position; and statement of cash flows. These financial statements and related notes provide information about the activities of the District, including resources held by the District but restricted for specific purposes by contributors, grantors, or enabling legislation.

The balance sheet includes all of the District's assets and liabilities, using the accrual basis of accounting, as well as an indication about which assets can be used for general purposes and which are designated for a specific purpose.

Highlights within the balance sheet for the year ended June 30, 2019 were:

- (1) Total assets increased by \$10,342,853 due mainly to the minority interest payment by Dignity in conjunction with the new lease agreement signed towards the end of the year for the leasing of the Hospital facilities;
- (2) Cash and cash equivalents increased by \$14,264,587, again due to the reason mentioned above. Cash inflows totaled a net \$596,851 from operations. Net property and purchases were \$3,790,363 towards the construction of a new rural health clinic in Valley Springs;
- (3) Other receivables increased by \$79,335 as property taxes increased by 85,656 for the year;
- (4) Property and equipment increased by \$3,767,172 due to the construction-in-progress additions of \$3,790,363 as previously mentioned, less depreciation expense of \$23,191. The clinic is scheduled for completion in the fall of 2019, at which time the District will begin rural health care clinic operations in Valley Springs.
- (5) Debt borrowings were \$3,846,784 representing draws on the USDA loan used to fund the construction of the new rural health clinic in Valley Springs.
- (6) Due to the new 30-year lease agreement, the District recorded approximately \$6.8 million in other assets, offset by approximately \$6 million in deferred revenues, all associated with the 30 year leasing of the Hospital facilities by Dignity.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

The statement of revenues, expenses and changes in net position reports all of the revenues earned and expenses incurred during the time period indicated. Net position (the difference between total assets and total liabilities) is one way to measure the financial health of the District.

Highlights within the statement of revenues, expenses and changes in net position for the year ended June 30, 2019 were:

- (1) An excess of operating revenues over operating expenses of \$643,896 as compared to the prior year increase of \$473,244. Operating revenues were \$1,733,270 (an increase of \$188,225 over the prior year) while operating expenses were \$1,052,416 (a decrease of \$19,385 over the prior year);
- (2) A \$36,958 net loss in the combined lease and other interest in Mark Twain Medical Center for the year ended June 30, 2019 as compared to the 2018 loss of \$587,223.

The statement of cash flows reports the cash provided by and used by the District's operating activities, as well as other cash sources such as investment income and cash payments for capital additions and improvements. This statement provides meaningful information on how the District's cash was generated and how it was used during the fiscal year.

Cash and Investments

For the fiscal year ended June 30, 2019, the District's operating cash and investments totaled \$16,123,892 as compared to \$1,859,305 in fiscal year 2018. At June 30, 2019, days cash on hand were 5,794 as compared to June 30, 2018 when days cash on hand were 649. Again, the large increase was due to the Dignity payment of the accumulative minority interest as previously mentioned. The District maintains sufficient cash and cash equivalent balances to pay all short-term liabilities, plus fund the forthcoming operations of the new rural health clinic.

Current Assets and Liabilities

Current assets increased by \$14,327,321 due mainly to the previously mentioned increase in cash and cash equivalents. Current liabilities decreased by \$47,827. These changes produced a current ratio of 86.23 for June 30, 2019 as compared to 8.61 for June 30, 2018.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

Capital and Other Assets

Property and equipment increased by \$3,767,172 as additions were \$3,790,363, less depreciation expense of \$23,191. The increase was for the continued capitalized costs of preparing the property in Valley Springs, California for the new rural health care clinic location.

The District also spent an additional \$16,424 in costs towards the lease negotiations for the new long-term lease with Dignity regarding the leasing of the Mark Twain Medical Center. These costs have been capitalized as an other asset for an accumulated total of \$357,567 as of June 30, 2019. Amortization of these costs began in June 2019 and will run for 30 years to match the terms of the new lease agreement. In addition and as previously mentioned, the District recorded approximately \$6.8 million in other assets, offset by approximately \$6 million in deferred revenues, all associated with the 30 year leasing of the Hospital facilities by Dignity.

District Revenues and Rental Income

The District receives approximately 65% of its operating support from property taxes. These funds are used to support operations of the District. They are classified as operating revenue as the revenue is directly linked to the operations of the District. Property taxes are levied by the County on the District's behalf during the year, and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. Property taxes increased in 2019 by \$85,656 from 2018.

The District also rents and/or leases hospital facilities, private office for physicians and land to various entities and individuals for purposes of supplying healthcare to the residents in the surrounding area. Rental income for the year ended June 30, 2019 decreased slightly by \$32,492 over the previous year due mainly to the termination of monthly lease payments by Dignity due to the arrangements of the new lease.

Operating Expenses

Total operating expenses were \$1,052,416 for fiscal year 2019 compared to \$1,071,801 for the prior fiscal year. The decrease is mainly due primarily to:

- (1) A \$23,477 increase in salaries, wages and employee benefits due to the hiring of new staff coupled with a decrease in tenant services of \$72,662.
- (2) A \$119,264 decrease in professional fees due to fewer issues the District had to deal with this year.
- (3) A \$132,033 increase in donations towards community programs.

Other changes were considered minor.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

Economic Factors and Next Fiscal Year's Budget

The District's board approved the fiscal year ending June 30, 2020 budget at a recent 2019 Board meeting. For fiscal year 2020, the District is budget has the following assumptions:

Property taxes were budgeted at the approximately the same levels of 2019 while rents increase.

Professional fees and other operating expenses are expected to remain fairly consistent for the year as compared to 2019

As noted already, the District is in process of building a new rural health care clinic in Valley Springs which it plans on operating upon completion. Planning is underway both for the completion of the building and for the operations of the clinic which will start during fiscal year 2020.

JWT & Associates, LLP

A Certified Public Accountancy Limited Liability Partnership

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Report of Independent Auditors

The Board of Directors
Mark Twain Health Care District
San Andreas, California

We have audited the accompanying financial statements of the Mark Twain Health Care District, (the District) which comprise the balance sheets as of June 30, 2019 and 2018, and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the California Code of Regulations, Title 2, Section 1131.2 State Controller's *Minimum Audit Requirements* for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the District at June 30, 2019 and 2018, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Supplementary Information

Management's discussion and analysis is not a required part of the financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

JW7 & Associates, LLP

Fresno, California
January 21, 2020

Balance Sheets

MARK TWAIN HEALTH CARE DISTRICT

| | June 30 | |
|---|----------------------|----------------------|
| | <u>2019</u> | <u>2018</u> |
| Assets | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 16,123,892 | \$ 1,859,305 |
| Other receivables | 249,757 | 170,422 |
| Prepaid expenses and deposits | | <u>16,601</u> |
| Total current assets | 16,373,649 | 2,046,328 |
| Property and equipment | 5,656,144 | 1,888,972 |
| Interest in Mark Twain Medical Center | 287,693 | 14,840,434 |
| Other assets | <u>7,144,295</u> | <u>343,194</u> |
| Total assets | <u>\$ 29,461,781</u> | <u>\$ 19,118,928</u> |
| Liabilities and Net Position | | |
| Current liabilities: | | |
| Accounts payable and accrued expenses | \$ 175,862 | \$ 173,266 |
| Accrued payroll and related liabilities | 14,019 | 16,984 |
| Due to Mark Twain Medical Center | | <u>47,458</u> |
| Total current liabilities | 189,881 | 237,708 |
| Deferred lease revenue | 5,900,000 | |
| Debt borrowings | <u>3,846,784</u> | |
| Total liabilities | 9,936,665 | |
| Net position | | |
| Invested in capital assets | 1,809,360 | 1,888,972 |
| Unrestricted net position | <u>17,715,756</u> | <u>16,992,248</u> |
| | 19,525,116 | 18,881,220 |
| Total liabilities and net position | <u>\$ 29,461,781</u> | <u>\$ 19,118,928</u> |

See accompanying notes and auditor's report

Statements of Revenues, Expenses and Changes in Net Position

MARK TWAIN HEALTH CARE DISTRICT

| | Year Ended June 30 | |
|--|----------------------|----------------------|
| | <u>2019</u> | <u>2018</u> |
| Operating revenues: | | |
| District taxes | \$ 1,085,099 | \$ 999,443 |
| Rental income | 506,118 | 538,610 |
| Interest and other income | <u>142,053</u> | <u>6,992</u> |
| Total revenues, gains and losses | 1,733,270 | 1,545,045 |
| Operating expenses: | | |
| Salaries, wages and administrative benefits | 259,670 | 236,193 |
| Professional fees | 213,023 | 332,287 |
| Donations | 132,033 | 41,925 |
| Programs and events | 26,768 | 5,488 |
| Tenant services | | 72,662 |
| Medical office building rent | 231,983 | 226,237 |
| Utilities and phone | 29,133 | |
| Insurance | 19,157 | 17,043 |
| Repairs and maintenance | 2,444 | 57,593 |
| Depreciation and amortization | 36,578 | 26,582 |
| Other operating expenses | <u>101,627</u> | <u>55,791</u> |
| Total expenses | <u>1,052,416</u> | <u>1,071,801</u> |
| Excess of revenues over expenses | 680,854 | 473,244 |
| Nonoperating revenues (expenses): | | |
| Gain (loss) in interest in Mark Twain Medical Center | <u>(36,958)</u> | <u>(587,223)</u> |
| Increase (decrease) in net position | 643,896 | (113,979) |
| Net position at the beginning of the year | <u>18,881,220</u> | <u>18,995,199</u> |
| Net position at the end of the year | <u>\$ 19,525,116</u> | <u>\$ 18,881,220</u> |

See accompanying notes and auditor's report

Statements of Cash Flows

MARK TWAIN HEALTH CARE DISTRICT

| | Year Ended June 30 | |
|--|----------------------|---------------------|
| | <u>2019</u> | <u>2018</u> |
| Cash flows from operating activities: | | |
| Cash received from district taxes | \$ 1,090,001 | \$ 1,006,790 |
| Cash received from rental & other activities | 374,423 | 459,073 |
| Cash paid for salaries, wages and administrative benefits | (262,635) | (228,601) |
| Cash paid for suppliers and outside vendors | <u>(604,938)</u> | <u>(815,404)</u> |
| Net cash provided by operating activities | 596,851 | 421,858 |
| Cash flows from financing and investing activities: | | |
| Purchases of property and equipment | (3,790,363) | (245,158) |
| Proceeds from debt borrowings | 3,846,784 | |
| Increase in deferred revenues | 5,900,000 | |
| Interest income | 142,053 | |
| Change in other assets | <u>7,569,262</u> | <u>(73,998)</u> |
| Net cash used in financing activities | <u>13,667,736</u> | <u>(319,156)</u> |
| Net increase (decrease) in cash and cash equivalents | 14,264,587 | 102,702 |
| Cash and cash equivalents at beginning of year | <u>1,859,305</u> | <u>1,756,603</u> |
| Cash and cash equivalents at end of year | <u>\$ 16,123,892</u> | <u>\$ 1,859,305</u> |
| | | |
| Reconciliation of changes in net position to net cash provided by operating activities | | |
| Excess of revenues over expenses | \$ 680,854 | \$ 473,244 |
| Adjustments to reconcile changes in net position to net cash provided by operating activities: | | |
| Depreciation and amortization | 26,558 | 26,582 |
| Changes in operating assets and liabilities: | | |
| District tax and other receivables | (79,335) | 25,119 |
| Prepaid expenses | 16,601 | 7,867 |
| Accounts payable and accrued expenses | 2,596 | (86,907) |
| Accrued payroll and related liabilities | (2,965) | 7,592 |
| Due to Mark Twain Medical Center | <u>(47,458)</u> | <u>(31,639)</u> |
| Net cash provided by operating activities | <u>\$ 596,851</u> | <u>\$ 421,858</u> |

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2019

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: Mark Twain Health Care District (the District) is a tax-exempt political subdivision of the State of California operating under the California Health and Safety Code and is governed by a five-member elected Board of Directors. The District was organized in 1946, and began operating a healthcare facility located in San Andreas, California, in 1951.

In 1989, the District arranged with St. Joseph's Regional Health System (SJRHS), who later became Catholic Health Care West (CHW), who then renamed to Dignity Health (DH) (a California-based not-for-profit public benefit corporation) to manage the District-owned Mark Twain Hospital, which later became known as the Mark Twain Medical Center Corporation (the Corporation). DH entered into an agreement with the District at that time to lease the Corporation under the "1989 Lease". During fiscal year 2019, a new lease was entered into with DH as more fully described in Footnote H.

The Corporation's Board of Trustees is appointed by the District and DH whereby DH appoints three members of the seven-member Corporation Board of Trustees and holds significant reserve powers. In the event of its dissolution, the Corporation's bylaws require that its net position be divided equally between the District and DH.

Basis of Preparation: The accounting policies and financial statements of the District generally conform with the recommendations of the audit and accounting guide, *Health Care Organizations*, published by the American Institute of Certified Public Accountants. The financial statements are presented in accordance with the pronouncements of the Governmental Accounting Standards Board (GASB). For presentation purposes, transactions deemed to be ongoing and central to providing health care services are reported as operational revenues and expenses.

The District uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. Based on GASB Statement Number 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, as amended, the District has elected to apply the provisions of all relevant pronouncements as the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Changes in Financial Statement Presentation: The District has adopted the provisions of GASB 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (Statement 34), as amended by GASB 37, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus*, and Statement 38, *Certain Financial Statement Note Disclosures*. Statement 34 established financial reporting standards for all state and local governments and related entities. Statement 34 primarily relates to presentation and disclosure requirements. The impact of this change was related to the format of the financial statements; the inclusion of management's discussion and analysis; and the preparation of the statement of cash flows on the direct method. The application of these accounting standards had no impact on the total net position.

MARK TWAIN HEALTH CARE DISTRICT

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported results of operations for the period. Actual results could differ from those estimates.

Risk Management: To cover the District against various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accidental benefits, commercial insurance coverage is purchased.

Cash and Cash Equivalents and Investments: The District considers cash and cash equivalents to include certain investments in highly liquid debt instruments, when present, with an original maturity of a short-term nature or subject to withdrawal upon request. Exceptions are for those investments which are intended to be continuously invested. Investments in debt securities are reported at market value. Interest, dividends and both unrealized and realized gains and losses on investments are included as investment income in nonoperating revenues when earned.

Property and Equipment: Property and equipment are reported on the basis of cost, or in the case of donated items, on the basis of fair market value at the date of donation. Routine maintenance and repairs are charged to expense as incurred. Expenditures which increase values, change capacities, or extend useful lives are capitalized. Depreciation of property and equipment and amortization of property under capital leases are computed by the straight-line method for both financial reporting and cost reimbursement purposes over the estimated useful lives of the assets, which range from 5 to 40 years for buildings and improvements, and 5 to 20 years for equipment.

Net Position: Net position, under the new GASB requirements, are to be presented in three categories. The first category is net position "invested in capital assets, net of related debt". This category of net position consists of capital assets (both restricted and unrestricted), net of accumulated depreciation and reduced by the outstanding principal balances of any debt borrowings that were attributable to the acquisition, construction, or improvement of those capital assets. The second category is "restricted" net position. This category consists of externally designated constraints placed on certain assets by creditors (such as through debt covenants), grantors, contributors, law or regulations of other governments or government agencies, or law or constitutional provisions or enabling legislation. The third category is "unrestricted" net position. This category consists of the net position that does not meet the definition or criteria of the previous two categories. As of June 30, 2019 and 2018, the District is only required to present unrestricted net position in the presentation of the financial statements as there are no restrictions present under category one or two.

Statements of Cash Flows: For purposes of the statements of cash flows, all highly liquid investments with original maturities of three months or less are considered to be cash equivalents.

MARK TWAIN HEALTH CARE DISTRICT

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

District Tax Revenues: The District receives approximately 65% of its operating support from property taxes. These funds are used to support operations of the District. They are classified as operating revenue as the revenue is directly linked to the operations of the District. Property taxes are levied by the County on the District's behalf during the year, and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. The County has established certain dates to levy, lien, mail bills, and receive payments from property owners during the year. Property taxes are considered delinquent on the day following each payment due date.

Grants and Contributions: From time to time, the District may receive grants from various governmental agencies and private organizations. The District may also receive contributions from related foundation and auxiliary organizations, as well as from individuals and other private organizations. Revenues from grants and contributions are recognized when all eligibility requirements, including time requirements are met. Grants and contributions may be restricted for either specific operating purposes or capital acquisitions. These amounts, when recognized upon meeting all requirements, are reported as components of the statement of revenues, expenses and changes in net position.

Operating Revenues and Expenses: The District's statement of revenues, expenses and changes in net position distinguishes only operating revenues and expenses. Operating revenues result from exchange transactions associated with supporting health care services, which is the District's principal activity. Operating expenses are all expenses incurred to support health care services.

NOTE B - BANK DEPOSITS

Collateral: As of June 30, 2019 and 2018, the District had deposits invested in a bank of \$16,123,892 and \$1,859,305, respectively. All of these funds were held in deposits, which are collateralized in accordance with the California Government Code (CGC), or federally insured.

Under the provisions of the CGC, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of the District.

Investments, at times, may consist of state and local agency funds invested in various permissible securities and are stated at quoted market values. Changes in market value between years are reflected as a component of investment income in the accompanying statement of revenues, expenses and changes in net position.

MARK TWAIN HEALTH CARE DISTRICT

NOTE C - TRANSACTIONS BETWEEN RELATED ORGANIZATIONS

The Corporation provided the District with accounting and administrative services for which the Corporation charged a fee to cover the salaries and benefits of the personnel. This fee totaled \$72,662 for the year ended June 30, 2018. These services were terminated by the District and replaced with other options during the fiscal year ended June 30, 2019. At June 30, 2018, the District had \$47,458 in unamortized prepaid rent income resulting from the redemption of the 1986 Bonds made by the Corporation. During the year ended June 30, 2019, the amortization on this asset was completed.

The Corporation leases the District's healthcare facilities in order to conduct patient care services in an acute-care hospital setting. Lease revenue from the Corporation for the years ended June 30, 2019 and 2018 were \$232,000 and \$310,039, respectively. During the year ended June 30, 2019, a new lease agreement was signed with other arrangements as further disclosed in Footnote H.

The former hospital facility lease was renegotiated during the year ended June 30, 2019. The former lease payments were initially in amounts adequate to cover payment of utilities, debt service and insurance on the Series 1986A Bonds not covered by the tax and other revenues of the District, and to maintain ratios and fund accounts pursuant to the terms of a Joint Obligor Agreement between the District and the Corporation dated December 31, 1989, and the Bond Indenture dated August 1, 1986, between the District and Harris Trust Company of California, the bond trustee. As previously mentioned, Footnote H discloses the new lease arrangement.

During the year ended June 30, 2008, the District entered into a land and medical office building lease agreement with San Andreas Medical and Professional Office Building (SAMPO). The District leases land located at 704 Mountain Ranch Road in San Andreas to SAMPO at no cost due to the fact that the development of the property by SAMPO was deemed sufficient to offset any future lease payments. SAMPO built and owns the medical office building (MOB) located on the aforementioned land and then leases the MOB to the District. Lease expense for the years ended June 30, 2019 and 2018 regarding this agreement were \$231,983 and \$226,237, respectively. The District has subleased portions of the MOB to the Stockton Cardiology Medical Group and others, and to the Corporation. Lease revenues under the subleasing arrangements and other arrangements were \$211,883 and \$219,956 for the years ended June 30, 2019 and 2018, respectively.

MARK TWAIN HEALTH CARE DISTRICT

NOTE D - PROPERTY AND EQUIPMENT

Property and equipment as of June 30, 2019 and 2018 were comprised of the following:

| | <u>Balance at June 30, 2018</u> | <u>Transfers & Additions</u> | <u>Disposals & Retirements</u> | <u>Balance at June 30, 2019</u> |
|------------------------------------|-------------------------------------|--------------------------------------|--|-------------------------------------|
| Land and land improvements | \$ 1,339,564 | | | \$ 1,339,564 |
| Buildings and improvements | 4,568,729 | | | 4,568,729 |
| Equipment | 698,156 | | | 698,156 |
| Construction-in-progress | <u>601,422</u> | <u>3,790,363</u> | <u> </u> | <u>4,391,785</u> |
| Totals at historical cost | 7,207,871 | 3,790,363 | | 10,998,234 |
| Less accumulated depreciation for: | | | | |
| Land and land improvements | (134,397) | (2,386) | | (136,783) |
| Buildings and improvements | (4,491,517) | (19,171) | | (4,510,688) |
| Equipment | <u>(692,985)</u> | <u>(1,634)</u> | <u> </u> | <u>(694,619)</u> |
| Total accumulated depreciation | <u>(5,318,899)</u> | <u>(23,191)</u> | <u> </u> | <u>(5,342,090)</u> |
| Total property and equipment, net | <u>\$ 1,669,268</u> | <u>\$ 219,704</u> | <u>\$</u> | <u>\$ 5,656,144</u> |

| | <u>Balance at June 30, 2017</u> | <u>Transfers & Additions</u> | <u>Disposals & Retirements</u> | <u>Balance at June 30, 2018</u> |
|------------------------------------|-------------------------------------|--------------------------------------|--|-------------------------------------|
| Land and land improvements | \$ 1,339,564 | | | \$ 1,339,564 |
| Buildings and improvements | 4,568,729 | | | 4,568,729 |
| Equipment | 698,156 | | | 698,156 |
| Construction-in-progress | <u>356,264</u> | <u>245,158</u> | <u> </u> | <u>601,422</u> |
| Totals at historical cost | 6,962,713 | 245,158 | | 7,207,871 |
| Less accumulated depreciation for: | | | | |
| Land and land improvements | (132,011) | (2,386) | | (134,397) |
| Buildings and improvements | (4,470,389) | (21,128) | | (4,491,517) |
| Equipment | <u>(691,045)</u> | <u>(1,940)</u> | <u> </u> | <u>(692,985)</u> |
| Total accumulated depreciation | <u>(5,293,445)</u> | <u>(25,454)</u> | <u> </u> | <u>(5,318,899)</u> |
| Total property and equipment, net | <u>\$ 1,669,268</u> | <u>\$ 219,704</u> | <u>\$</u> | <u>\$ 1,669,268</u> |

MARK TWAIN HEALTH CARE DISTRICT

NOTE E - DEBT BORROWINGS

On August 8, 2018, the District’s Board of Directors adopted Resolution 2018-11 entitling the authorizing and providing for the incurrence of indebtedness for the purpose of providing a portion of the cost of acquiring, constructing, enlarging, improving and/or extending its facilities to serve an area lawfully within its jurisdiction to serve. In a lease-leaseback transaction, two Certificates of Participation (COP) were signed. COP Series A allowed up to \$6,782,000 and COP Series B allowed up to \$678,000. Details of these borrowings as of June 30, 2019 and 2018, debt borrowings are as follows:

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|-----------------------------|
| Mark Twain Health Care District Certificates of Participation, Series A (2018 Capital Improvement Project), original amount up to \$6,782,000; principal payments due to be determined; interest charged at 3.625%; collateralized by District revenues and other property: | \$ 3,812,784 | |
| Mark Twain Health Care District Certificates of Participation, Series B (2018 Capital Improvement Project), original amount up to \$678,000; principal payments due to be determined; interest charged at 3.875%; collateralized by District revenues and other property: | <u>34,000</u> | <u> </u> |
| | 3,846,784 | |
| Less current maturities of debt borrowings | <u>-0-</u> | <u> </u> |
| | <u>\$ 3,846,784</u> | <u> </u> |

Future principal maturities for debt borrowings for the next succeeding five years have not yet been determined by the USDA as the project is still under construction and all available funds have not yet been drawn.

On May 1, 1996, the Corporation borrowed \$11,175,000 to finance a new health facility and to defease the Mark Twain Hospital District Insured Revenue Bonds Series 1986A (the Series 1986A Bonds) previously issued by the District. In exchange for assuming the District’s debt obligation, the Corporation has been granted a prepaid lease payment to the District that has been recorded as a long-term liability in the accompanying financial statements. The prepaid rent was being amortized over the life of the former lease agreement with the Corporation. As of result of the new lease agreement, the prepaid lease payment was terminated during the year end June 30, 2019.

MARK TWAIN HEALTH CARE DISTRICT

NOTE F - INTEREST IN MARK TWAIN MEDICAL CENTER

In the former agreement between the Corporation and the District, in the event of a dissolution or a winding up of the Corporation, 50% of its assets remaining after payment, or provision for payment, of all debts and liabilities of the Corporation, were to be distributed to Dignity Health, a California nonprofit public benefit corporation. The other 50% would be distributed to the District. As a result of this agreement, the District had recorded \$14,480,434 as of June 30, 2018, respectively, as its portion of its interest in the Corporation. This amount represented the 50% of the net difference between the assets and the liabilities of the Corporation as of its June 30, 2018 audited financial statements. As of result of the new lease agreement with Dignity Health, this agreement was amended to reduce the 50% interest to 1% for the year ended June 30, 2019, resulting in an interest of \$287,693 as of June 30, 2019.

NOTE G - COMMITMENTS AND CONTINGENCIES

Construction-in-Progress: As of June 30, 2019 the District has recorded \$4,391,785 as construction-in-progress representing cost capitalized towards the purchase of land and construction of a rural health care clinic in Valley Springs, California. Future costs to complete this project as of June 30, 2019 is approximately \$3,700,000.

Medical Office Building Rent: The District leases various office space under operating leases expiring at various dates. Total building rent expense for the years ended June 30, 2019 and 2018, was \$231,983 and \$226,237, respectively. Future minimum lease payments for the succeeding years under these leases as of June 30, 2019, that have initial or remaining lease terms in excess of one year are not significant for disclosure.

Litigation: The District may from time-to-time be involved in litigation and regulatory investigations which arise in the normal course of doing business. After consultation with legal counsel, management estimates that matters existing as of June 30, 2019 will be resolved without material adverse effect on the District's future financial position, results from operations or cash flows.

Regulatory Environment: The District is subject to several laws and regulations. These laws and regulations include matters such as licensure, accreditation, government health care program participation requirements, reimbursement for patient services, and Medicare and Medi-Cal fraud and abuse. Government activity has increased with respect to possible violations of statutes and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the District is in compliance with all applicable government laws and regulations and is not aware of any future actions or unasserted claims at this time.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

NOTE H - DIGNITY HEALTH LEASE

On May 31, 2019, the District and Dignity Health (DH) consummated a 30-year lease of the Mark Twain Medical Center. The final closure entailed 10 different documents: (1) a Prelease Agreement; (2) a Lease Agreement; (3) a Supplemental Property Agreement; (4) an Equity Transfer Agreement; (5) a Lease Termination Agreement; (6) a Valley Springs Letter; (7) By-Laws of the MTMC Corporation; (8) By-Laws of the MTMC Community Board; (9) a Closing and Incumbency Certificate; and (10) a MTMC Third Amended & Restated Articles of Incorporation. Final accounting entries made for this May 31st transaction, as well as the true-up of asset depreciation, have been made to the records of the District for the year ended June 30, 2019.

As a result of this transaction, the District has recorded a capital lease asset valued at \$6,806,628 and has recorded deferred lease revenue of \$6,000,000. The capital lease asset is being amortized over the life of the new lease agreement of 30 years at \$226,884 each year. The deferred lease revenue is a combination of deferred capital lease income, deferred facility rent and deferred utility expense income and is being recognized as income each year at various amounts each year.

NOTE I - SUBSEQUENT EVENTS

The District's management has evaluated the effect of significant subsequent events on the financial statements through January 21, 2020, the date the financial statements are issued, and determined that there are no other material subsequent events that have not been disclosed.

**Mark Twain Health Care District
Annual Budget Recap**

| | Total District | 11/30/19 | | | |
|-----------------------|-------------------|-----------------|-------------|-----------|-----------|
| | | Actual Y-T-D | Clinic | BUDGET | |
| | | | Rental | Projects | Admin |
| Non-Cash rent revenue | 1,200,000 | 456,670 | 0 | 1,200,000 | 0 |
| Revenues | 3,676,864 | 659,737 | 2,080,234 | 232,958 | 0 |
| Total Revenue | 4,876,864 | 1,116,407 | 2,080,234 | 1,432,958 | 0 |
| Non-Cash depr expense | (384,665) | | (346,120) | (36,045) | 0 |
| Expenses | (4,686,939) | (1,674,797) | (2,271,601) | (924,024) | (652,000) |
| Total Expenses | (5,071,604) | (1,674,797) | (2,617,721) | (960,069) | (652,000) |
| Surplus(Deficit) | (194,740) | (558,389) | (537,487) | 472,889 | 652,000 |
| | | | | 521,858 | |

Mark Twain Health Care District
Direct Clinic Financial Projections

15 Rooms
VSHWC

| | 2019/2020 Budget | Actual Month | Actual Y-T-D | Actual vs Budget |
|---|---------------------|-----------------|-----------------|---------------------|
| 4083.49 Urgent care Gross Revenues | 2,097,973 | 1135 | 1135 | 0.00% |
| 4083.60 Contractual Adjustments | 34,637 | | | |
| Net Patient revenue | 2,063,337 | 0 | 0 | 0.00% |
| 4083.90 Flu shot, Lab income, physicals | 765 | | | 0.00% |
| 4083.91 Medical Records copy fees | 383 | | | 0.00% |
| 4083.92 Other - Plan Incentives | 15,750 | | | 0.00% |
| Total Other Revenue | 16,898 | 0 | 0 | 0.00% |
| | 2,080,235 | 0 | 0 | 0.00% |
| 7083.09 Other salaries and wages | (650,053) | (73,859) | (176,962) | 27.22% |
| 7083.10 Payroll taxes | (42,278) | (4,055) | (12,413) | 29.36% |
| 7083.12 Vacation, Holiday and Sick Leave | (9,751) | | | 0.00% |
| 7083.13 Group Health & Welfare Insurance | (107,259) | (923) | (2,769) | 2.58% |
| 7083.14 Group Life Insurance | (1,040) | | | 0.00% |
| 7083.15 Pension and Retirement | (16,251) | | | 0.00% |
| 7083.16 Workers Compensation insurance | (13,001) | | (1,700) | 13.08% |
| 7083.18 Other payroll related benefits | (975) | | | 0.00% |
| Total taxes and benefits | (190,555) | (4,978) | (16,881) | 8.86% |
| Labor related costs | (840,608) | (78,837) | (193,843) | 23.06% |
| 7083.20 Medical - Physicians | (549,564) | 21,667 | (57,184) | 10.41% |
| 7083.22 Consulting and Management fees | (101,250) | (21,783) | (119,531) | 118.06% |
| 7083.23 Legal - Clinic | 0 | (1,432) | (21,860) | 0.00% |
| 7083.25 Registry Nursing personnel | (1,875) | | | 0.00% |
| 7083.26 Other contracted services | (84,563) | (4,884) | (19,266) | 22.78% |
| 7083.29 Other Professional fees | (5,625) | (600) | 681 | -12.12% |
| 7083.36 Oxygen and Other Medical Gases | (1,599) | (192) | (393) | 24.57% |
| 7083.38 Pharmaceuticals | (68,513) | | | 0.00% |
| 7083.41 Other Medical Care Materials and Supplies | (10,240) | (9,116) | (41,710) | 407.32% |
| 7083.44 Linens | (2,048) | | | 0.00% |
| 7083.48 Instruments and Minor Medical Equipment | (11,878) | | | 0.00% |
| 7083.74 Depreciation - Equipment | (112,857) | | | 0.00% |
| 7083.45 Cleaning supplies | (9,896) | | | 0.00% |
| 7083.62 Repairs and Maintenance Grounds | (5,900) | | | 0.00% |
| 7083.72 Depreciation - Bldgs & Improvements | (233,263) | | | 0.00% |
| 7083.80 Utilities - Electrical, Gas, Water, other | (93,253) | (6,357) | (9,595) | 10.29% |
| 8870.00 Interest on Debt Service | (269,494) | | (60,469) | 22.44% |
| 7083.43 Food | (819) | (109) | (109) | 13.36% |
| 7083.46 Office and Administrative supplies | (8,601) | (4,272) | (12,053) | 140.13% |
| 7083.69 Other purchased services | (134,280) | (8,506) | (25,983) | 19.35% |
| 7083.81 Insurance - Malpractice | (30,265) | | (3,000) | 9.91% |
| 7083.82 Other Insurance - Clinic | | | (23,332) | 0.00% |
| 7083.85 Telephone and Communications | (10,240) | (1,158) | (1,158) | 11.31% |
| 7083.86 Dues and Subscriptions | (1,903) | (2,491) | (3,210) | 168.68% |
| 7083.87 Outside Training | (4,915) | | (199) | 4.05% |
| 7083.88 Travel costs | (4,096) | (222) | (222) | 5.41% |
| 7083.89 Recruiting | (20,177) | | (11,529) | 57.14% |
| Non labor expenses | (1,777,114) | (39,456) | (410,122) | 23.08% |
| Total Expenses | (2,617,722) | (118,293) | (603,965) | 23.07% |
| Net Expenses over Revenues | (537,487) | (118,293) | (603,965) | 112.37% |

**Mark Twain Health Care District
Rental Financial Projections**

Rental

| | | 2019/2020 Budget | Actual Month | Actual Y-T-D | Actual vs Budget |
|---------|--|-----------------------------|-------------------------|-------------------------|-----------------------------|
| 9260.01 | Rent Hospital Asset amortized | 1,200,000 | 91,265 | 456,670 | 38.06% |
| | | 0 | | | |
| | Rent Revenues | 1,200,000 | 91,265 | 456,670 | 38.06% |
| 9520.62 | Repairs and Maintenance Grounds | 0 | (810) | (2,056) | |
| 9520.80 | Utilities - Electrical, Gas, Water, other, Phone | (684,000) | (87,328) | (303,049) | 44.31% |
| 9520.72 | Depreciation | (36,045) | (10,172) | (51,205) | 142.06% |
| 9520.82 | Insurance | (2,000) | | | 0.00% |
| | Total Costs | (722,045) | (98,311) | (356,310) | 49.35% |
| | Net | 477,955 | (7,045) | 100,360 | 87.40% |
| 9260.02 | MOB Rents Revenue | 227,181 | 16,673 | 93,047 | 40.96% |
| 9521.75 | MOB rent expenses | (233,024) | (19,825) | (99,125) | 42.54% |
| | Net | (5,843) | (3,152) | (6,078) | 104.02% |
| 9260.03 | Child Advocacy Rent revenue | 5,777 | 750 | 3,750 | 64.91% |
| 9522.75 | Child Advocacy Expenses | (5,000) | | (297) | 5.95% |
| | Net | 777 | 750 | 3,453 | 444.36% |
| | | 1,432,958 | 108,689 | 553,468 | 38.62% |
| | | (960,069) | (118,136) | (455,732) | 47.47% |
| | Summary Net | 472,889 | (9,447) | 97,735 | 20.67% |

**Mark Twain Health Care District
Projects, Grants and Support
11/30/2019**

| | <u>2019/2020 Budget</u> | <u>Actual Month</u> | <u>Actual Y-T-D</u> | <u>Actual vs Budget</u> |
|------------------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------|
| Project grants and support | 652,000 | | (419,000) | -64.26% |
| 8890.00 Foundation | 500,000 | | (377,000) | -75.40% |
| 8890.00 Stay Vertical | 52,000 | | (42,000) | -80.77% |
| 8890.00 Golden Health Grant Awards | 100,000 | | | 0.00% |
| Project grants and support | <u>652,000</u> | <u>0</u> | <u>(419,000)</u> | <u>-64.26%</u> |

Mark Twain Health Care District
General Administration Financial Projections

Admin

11/30/2019

| | 2016/2017 | 2017/2018 | 2019/2020 Budget | Actual Month | Actual Y-T-D | Actual vs Budget |
|---|-----------|-----------|---------------------|-----------------|-----------------|---------------------|
| 9060.00 Income, Gains and losses from investments | 4,423 | 5,045 | 250,000 | 22,441 | 146,851 | 58.74% |
| 9160.00 Property Tax Revenues | 935,421 | 999,443 | 1,098,672 | 92,086 | 460,429 | 41.91% |
| 9010.00 Gain on Sale of Asset | | | | | | |
| 9400.00 Miscellaneous Income (1% Minority Interest) | 0 | 0 | 15,000 | (14,455) | (45,475) | -303.16% |
| Summary Revenues | 939,844 | 1,004,488 | 1,363,672 | 100,072 | 561,805 | 41.20% |
| 8610.09 Other salaries and wages | (33,587) | (235,531) | (362,024) | (17,273) | (86,706) | 23.95% |
| 8610.10 Payroll taxes | | | (22,225) | (775) | (5,587) | 25.14% |
| 8610.12 Vacation, Holiday and Sick Leave | | | (5,430) | | | 0.00% |
| 8610.13 Group Health & Welfare Insurance | | (663) | (59,734) | (1,788) | (10,725) | 17.95% |
| 8610.14 Group Life Insurance | | | (579) | | | 0.00% |
| 8610.15 Pension and Retirement | | | (9,051) | | (1,000) | 11.05% |
| 8610.16 Workers Compensation insurance | | | (7,240) | | (1,226) | 16.93% |
| 8610.18 Other payroll related benefits | | | (543) | | | 0.00% |
| Benefits and taxes | 0 | (663) | (104,802) | (2,562) | (18,538) | 17.69% |
| Labor Costs | (33,587) | (236,194) | (466,826) | (19,835) | (105,244) | 22.54% |
| 8610.22 Consulting and Management Fees | (392,908) | (332,287) | (61,500) | (1,318) | (12,937) | 21.04% |
| 8610.23 Legal | (15,195) | (20,179) | (30,000) | (4,839) | (13,411) | 44.70% |
| 8610.24 Accounting /Audit Fees | (15,249) | (19,231) | (123,000) | (17) | (11,197) | 9.10% |
| 8610.43 Food | | | (1,538) | (248) | (620) | 40.33% |
| 8610.46 Office and Administrative Supplies | (4,310) | (19,685) | (20,000) | (760) | (7,279) | 36.40% |
| 8610.62 Repairs and Maintenance Grounds | | | 0 | | | |
| 8610.69 Other | | | | (441) | (2,018) | |
| 8610.74 Depreciation - Equipment | (35,556) | (26,582) | (2,500) | | | 0.00% |
| 8610.75 Rental/lease equipment | (11,198) | (57,593) | (9,200) | | | 0.00% |
| 8610.80 Utilities | | | 0 | (420) | (420) | |
| 8610.82 Insurance | (16,578) | (17,043) | (35,000) | | (16,209) | 46.31% |
| 8610.83 Licenses and Taxes | | | 0 | | | |
| 8610.85 Telephone and communications | | | 0 | | | |
| 8610.86 Dues and Subscriptions | (12,554) | (14,731) | (19,475) | (457) | (11,802) | 60.60% |
| 8610.87 Outside Trainings | (1,920) | (3,030) | (15,375) | 500 | 500 | -3.25% |
| 8610.88 Travel | (6,758) | (17,363) | (15,375) | (662) | (2,450) | 15.94% |
| 8610.89 Recruiting | | | (10,250) | (303) | (303) | 2.96% |
| 8610.90 Other Direct Expenses | (76,490) | (34,233) | (31,775) | (1,035) | (12,710) | 40.00% |
| Non-Labor costs | (588,716) | (561,957) | (374,988) | (10,000) | (90,855) | 24.23% |
| Total Costs | (622,303) | (798,151) | (841,814) | (29,834) | (196,099) | 23.29% |
| Net | 317,541 | 206,337 | 521,859 | 70,237 | 365,706 | 70.08% |

**Investment & Reserves Report
30-Nov-19**

| Reserve Funds | Minimum Target | 12/31/2018 Balance | 2019 Allocated | 2019 Interest | 11/30/2019 Balance | Annual Funding Goal |
|---|-----------------------|---------------------------|-----------------------|----------------------|---------------------------|----------------------------|
| Valley Springs HWC - Operational Reserve Fund | 2,200,000 | 0 | 0 | 0 | 0 | 0 |
| Capital Improvement Fund | 12,000,000 | 0 | 0 | 0 | 0 | 0 |
| Technology Reserve Fund | 1,000,000 | 0 | 0 | 0 | 0 | 0 |
| Lease & Contract Reserve Fund | 3,000,000 | 0 | 0 | 0 | 0 | 0 |
| Loan Reserve Fund | 1,300,000 | 0 | 0 | 0 | 0 | 0 |
| Reserves & Contingencies | 19,500,000 | 0 | 0 | 0 | 0 | 0 |

| CalTRUST | 11/30/2019 | 2019 - 2020 Interest Earned | Annualized Rates | Duration |
|---|-------------------|------------------------------------|-------------------------|-----------------------|
| Valley Springs HWC - Operational Reserve Fund | 0 | 0 | | |
| Capital Improvement Fund | 0 | 0 | | |
| Technology Reserve Fund | 0 | 0 | | |
| Lease & Contract Reserve Fund | 0 | 0 | | |
| Loan Reserve Fund | 0 | 0 | | |
| Total CalTRUST | 10,352,885 | 106,943 | 2.4% - 2.5% | 1 Year or Less |
| Five Star | | | | |
| General Operating Fund | 215,421 | 202.53 | | |
| Money Market Account | 3,209,434 | 38,446.65 | | |
| Valley Springs - Checking | 78,964 | 50.60 | | |
| Total Five Star | 3,503,819 | 38,699.78 | 2.30% | 1 Year or Less |
| Umpqua Bank | | | | |
| Checking | 97,237 | 0.00 | | |
| Money Market Account | 4,901 | 16.58 | | |
| Investments | 497,039 | 1,191.17 | 1.60% | |
| Total Savings & CD's | 599,176 | 1,207.75 | | |
| Bank of Stockton | 285,794 | 0 | 0.00% | 1 Year or Less |
| Total in interest earning accounts | 14,741,674 | 146,851 | | |
| Potential Unrealized Loss | | 0 | | |
| Total Without Unrealized Loss | | 146,851 | | |

Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CalTRUST investment pool, all of which meet those standards; the individual investment transactions of the CalTRUST Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds. The report for this period does reflect any deviation from the District's Investment Policy.

Mark Twain Healthcare District

JOURNAL
November 2019

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|------------------|-------|------|--|-----------|---|---------------------|---------------------|
| 11/07/2019 | Journal Entry | 11534 | | Wages - District | 8610.09 | 8610.09 Other salaries and wages - Admin. | \$8,750.78 | |
| | | | | Wages - Clinic | 7083.09 | 7083.09 Other salaries and wages - Clinic | \$27,121.20 | |
| | | | | Employer Tax Expense (Medicare) District | 8610.10 | 8610.10 Payroll taxes - Admin. | \$126.89 | |
| | | | | Employer Tax Expense (Medicare) Clinic | 7083.10 | 7083.10 Payroll taxes - Clinic | \$393.23 | |
| | | | | Employer Tax Expense (SocSec) District | 8610.10 | 8610.10 Payroll taxes - Admin. | \$269.12 | |
| | | | | Employer Tax Expense (SocSec) Clinic | 7083.10 | 7083.10 Payroll taxes - Clinic | \$1,408.11 | |
| | | | | Employer Tax Expense (SUI & Employment Training) Clinic | 7083.10 | 7083.10 Payroll taxes - Clinic | \$247.92 | |
| | | | | Medicare - ER & EE | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$1,040.24 |
| | | | | SocSec - ER & EE | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$3,354.46 |
| | | | | Federal W/H | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$5,060.25 |
| | | | | State W/H | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$1,895.61 |
| | | | | State SUI & CA Employment Training | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$247.92 |
| | | | | Payroll People Service fees | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$682.60 |
| | | | | Payroll People Expense - District | 8610.22 | 8610.22 Consulting and Management Fees - District | \$92.27 | |
| | | | | Payroll People Expense - VS Clinic | 7083.22 | 7083.22 Consulting and Management fees - Clinic | \$590.33 | |
| | | | | Payroll Liabilities | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | \$11,598.48 | |
| | | | | Payroll Liabilities Bank Withdraw | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$11,598.48 |
| | | | | Checks Issued | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$1,211.21 |
| | | | | Direct Deposit Payroll for Employees | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | \$25,507.56 | |
| | | | | | | | \$50,598.33 | \$50,598.33 |
| 11/15/2019 | Journal Entry | 11543 | | CSDA - Cancelled Conference for Rosanna needs further coding | 8610.87 | 8610.87 Outside Training's - Admin. | | \$500.00 |
| | | | | Round Table | 100.60 | 100.60 Five Star Bank | | \$5,526.41 |
| | | | | Apple Store | 7083.43 | 7083.43 Food - Clinic | \$109.48 | |
| | | | | Apple Store | 7083.46 | 7083.46 Office and Administrative supplies - Clinic | \$20.38 | |
| | | | | Apple Store | 7083.46 | 7083.46 Office and Administrative supplies - Clinic | \$20.38 | |
| | | | | Blinds.com | 7083.46 | 7083.46 Office and Administrative supplies - Clinic | \$2,356.78 | |
| | | | | USPS - Stamps | 7083.46 | 7083.46 Office and Administrative supplies - Clinic | \$22.00 | |
| | | | | Calaveras Mini Storage | 7083.69 | 7083.69 Other purchased services - Clinic | \$140.00 | |
| | | | | Amazon | 7083.69 | 7083.69 Other purchased services - Clinic | \$85.68 | |
| | | | | Uline | 7083.69 | 7083.69 Other purchased services - Clinic | \$973.31 | |
| | | | | Fleece Sweaters for Clinic | 7083.69 | 7083.69 Other purchased services - Clinic | \$614.12 | |
| | | | | Motherlode Answering Services | 7083.85 | 7083.85 Telephone and Communications - Clinic | \$469.00 | |
| | | | | AT&T - Clinic | 7083.85 | 7083.85 Telephone and Communications - Clinic | \$689.36 | |
| | | | | Staples | 8610.46 | 8610.46 Office and Administrative Supplies - District | \$300.13 | |
| | | | | Siptrunk | 8610.46 | 8610.46 Office and Administrative Supplies - District | \$63.79 | |
| | | | | Cal Net | 8610.46 | 8610.46 Office and Administrative Supplies - District | \$9.95 | |
| | | | | Quickbooks | 8610.46 | 8610.46 Office and Administrative Supplies - District | \$150.00 | |
| | | | | USPS - First class mail | 8610.46 | 8610.46 Office and Administrative Supplies - District | \$2.05 | |
| | | | | | | | \$6,026.41 | \$6,026.41 |
| 11/18/2019 | Journal Entry | 11536 | | Loan Application #13 | 100.50 | 100.50 Stockton Bank of | \$420,987.08 | |
| | | | | Loan Application #13 | 2210 | 2210 USDA Loan - VS Clinic | | \$420,987.08 |
| | | | | | | | \$420,987.08 | \$420,987.08 |

| DATE | TRANSACTION TYPE | NUM | NAME MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|------------------|---------|--|-----------|---|---------------------|---------------------|
| 11/22/2019 | Journal Entry | 11541 | Wages - District | 8610.09 | 8610.09 Other salaries and wages - Admin. | \$8,521.90 | |
| | | | Wages - Clinic | 7083.09 | 7083.09 Other salaries and wages - Clinic | \$26,737.84 | |
| | | | Payroll 11/22/19 | 8610.10 | 8610.10 Payroll taxes - Admin. | \$123.58 | |
| | | | Payroll 11/22/19 | 7083.10 | 7083.10 Payroll taxes - Clinic | \$387.71 | |
| | | | Payroll 11/22/19 | 8610.10 | 8610.10 Payroll taxes - Admin. | \$254.94 | |
| | | | Payroll 11/22/19 | 7083.10 | 7083.10 Payroll taxes - Clinic | \$234.04 | |
| | | | Payroll 11/22/19 | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$1,022.57 |
| | | | Payroll 11/22/19 | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$3,278.53 |
| | | | Payroll 11/22/19 | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$1,834.93 |
| | | | Payroll 11/22/19 | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$4,885.35 |
| | | | Payroll 11/22/19 | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$234.04 |
| | | | Payroll 11/22/19 | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$79.00 |
| | | | Payroll 11/22/19 | 8610.22 | 8610.22 Consulting and Management Fees - District | \$14.80 | |
| | | | Payroll 11/22/19 | 7083.22 | 7083.22 Consulting and Management fees - Clinic | \$64.20 | |
| | | | Payroll 11/22/19 | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | \$11,255.44 | |
| | | | Payroll 11/22/19 | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$11,255.44 |
| | | | Payroll 11/22/19 | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$26,388.92 |
| | | | Payroll 11/22/19 | 7083.10 | 7083.10 Payroll taxes - Clinic | \$1,384.33 | |
| | | | | | | \$48,978.78 | \$48,978.78 |
| 11/22/2019 | Journal Entry | 11542 | Payroll 11/22/19 | 8610.22 | 8610.22 Consulting and Management Fees - District | \$1,211.21 | |
| | | | Payroll 11/22/19 | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$1,211.21 |
| | | | | | | \$1,211.21 | \$1,211.21 |
| 11/30/2019 | Journal Entry | 11537 | Rent - Resource Connection | 9260.03 | 9260.03 Child Advocacy Rent Revenue | | \$750.00 |
| | | | Rent - Resource Connection | 100.30 | 100.30 Umpqua Bank Checking | \$750.00 | |
| | | | | | | \$750.00 | \$750.00 |
| 11/30/2019 | Journal Entry | SVCCHRG | Service Charge | 101.00 | 101.00 Umpqua Investments | | \$14.78 |
| | | | Service Charge | 9060.00 | 9060.00 Income, Gains & losses from investments - District | \$14.78 | |
| | | | | | | \$14.78 | \$14.78 |
| 11/30/2019 | Journal Entry | 11538 | November 2019 Rent for San Andreas Medical & Professional Offices - Bldg E | 9260.02 | 9260.02 MOB Rents Revenue | | \$12,627.30 |
| | | | November 2019 Rent for San Andreas Medical & Professional Offices - Bldg E | 100.30 | 100.30 Umpqua Bank Checking | \$12,627.30 | |
| | | | | | | \$12,627.30 | \$12,627.30 |
| 11/30/2019 | Journal Entry | 11539 | Payables check order from the bank | 8610.46 | 8610.46 Office and Administrative Supplies - District | \$60.45 | |
| | | | Payables check order from the bank | 100.30 | 100.30 Umpqua Bank Checking | | \$60.45 |
| | | | | | | \$60.45 | \$60.45 |
| 11/30/2019 | Journal Entry | 11540 | Clinic Deposits - November 2019 | 4083.49 | 4083.49 VSHWC Gross Revenues | | \$1,135.00 |
| | | | Clinic Deposits - November 2019 | 100.30 | 100.30 Umpqua Bank Checking | \$1,135.00 | |
| | | | | | | \$1,135.00 | \$1,135.00 |
| 11/30/2019 | Journal Entry | 11545 | Deffer Capital lease | 2128.01 | 2128.01 Deferred Capital Lease | \$35,506.59 | |
| | | | Interest Income | 9260.01 | 9260.01 Deferred Lease Income | | \$26,772.06 |
| | | | Capital Lease | 2219 | 2219 Capital Lease | | \$8,734.53 |
| | | | Deferred utility Reimbursement | 2128.02 | 2128.02 Deferred Utilities Reimbursement | \$64,493.41 | |
| | | | Other Income | 9260.01 | 9260.01 Deferred Lease Income | | \$64,493.41 |
| | | | | | | \$100,000.00 | \$100,000.00 |
| 11/30/2019 | Journal Entry | 11546 | Depreciation Expense | 9520.72 | 9520.72 Depreciation | \$10,172.47 | |
| | | | Capital Lease | 2219 | 2219 Capital Lease | | \$10,172.47 |
| | | | | | | \$10,172.47 | \$10,172.47 |
| 11/30/2019 | Journal Entry | 11547 | Deferred Third party Reimbursement | 2129 | 2129 Other Third Party Reimbursement - Calaveras County | \$92,085.75 | |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|--------------|------------------|-------|------|---|-----------|--|---------------------|---------------------|
| | | | | Property Tax Revenues | 9160.00 | 9160.00 Property Tax Revenues - District | | \$92,085.75 |
| | | | | | | | \$92,085.75 | \$92,085.75 |
| 11/30/2019 | Journal Entry | 11548 | | Payroll for Dr. Joel Eidelson for November 2019 pay | 2021 | 2021 Accrued Payroll - Clinic | \$21,666.67 | |
| | | | | Payroll for Dr. Joel Eidelson for November 2019 pay | 7083.20 | 7083.20 Medical - Physicians - Clilc | | \$21,666.67 |
| | | | | | | | \$21,666.67 | \$21,666.67 |
| 11/30/2019 | Journal Entry | 15907 | | Minority Interest MTSJ Ops | 750.03 | 750.03 Minority Interest MTSJ Ops | \$15,261.86 | |
| | | | | Minority Interest MTSJ Invest | 750.04 | 750.04 Minority Interest MTSJ Invest | | \$806.60 |
| | | | | Minority Interest MTSJ MTMC | 170.00 | 170.00 Minority Interest in MTMC | | \$14,455.26 |
| | | | | | | | \$15,261.86 | \$15,261.86 |
| TOTAL | | | | | | | \$781,576.09 | \$781,576.09 |

Mark Twain Healthcare District

BILL PAYMENT LIST

November 2019

| DATE | NUM | VENDOR | AMOUNT |
|-----------------------|-------|--|------------|
| 100.60 Five Star Bank | | | |
| 11/05/2019 | 15788 | AT&T 209 772-7070 662 VSHWC Main Phone Line | -73.42 |
| 11/05/2019 | 15789 | City of Angels | -982.81 |
| 11/05/2019 | 15790 | Your Type Graphic Design | -2,015.49 |
| 11/05/2019 | 15791 | Mobile Modular | -383.84 |
| 11/05/2019 | 15792 | Modesto Welding Products | -200.76 |
| 11/05/2019 | 15793 | Signal Service, Inc. | -1,648.17 |
| 11/05/2019 | 15794 | Ray Morgan Company | -10,532.33 |
| 11/05/2019 | 15795 | Your Creations | -250.00 |
| 11/05/2019 | 15796 | Cheryl Duncan Consulting | -29,420.89 |
| 11/05/2019 | 15797 | Staples | -499.50 |
| 11/05/2019 | 15798 | City Signs | -872.23 |
| 11/05/2019 | 15799 | The Valley Springs News | -268.13 |
| 11/05/2019 | 15800 | RJ Pro Innovative I.T. Services | -2,437.01 |
| 11/05/2019 | 15801 | Calaveras First | -450.64 |
| 11/05/2019 | 15802 | Shred-It | -67.93 |
| 11/05/2019 | 15803 | Arnaudo Bros., L.P. | -19,825.05 |
| 11/05/2019 | 15804 | Calaveras Telephone | -479.49 |
| 11/05/2019 | 15805 | Helen & Company Advertising Inc. | -247.50 |
| 11/05/2019 | 15806 | Van Lieshout, Patrick | -12,000.00 |
| 11/05/2019 | 15807 | Streamline | -200.00 |
| 11/06/2019 | 15808 | MSI Properties, Inc | -792.55 |
| 11/06/2019 | 15809 | AT&T 209-772-2791 VSHWC | -385.44 |
| 11/06/2019 | 15810 | California Special District Assn | -1,422.76 |
| 11/06/2019 | 15811 | J.S. West | -84.30 |
| 11/12/2019 | 15812 | TouchPoint Medical | -14,534.93 |
| 11/12/2019 | 15813 | Expedito Systems | -15,428.96 |
| 11/12/2019 | 15814 | McKesson Medical Surgical | -3,913.72 |
| 11/12/2019 | 15815 | Staples | -24.76 |
| 11/12/2019 | 15816 | Anthem Blue Cross | -2,710.41 |
| 11/12/2019 | 15817 | AT&T 248 134-7000 | -37.36 |
| 11/12/2019 | 15818 | AT&T 457-7 | -4.64 |
| 11/12/2019 | 15819 | AT&T OneNet | -2,208.40 |
| 11/12/2019 | 15820 | California Waste Recovery Systems | -608.22 |
| 11/12/2019 | 15821 | AT&T 754-9362 | -1,007.81 |
| 11/12/2019 | 15822 | Calaveras Power Agency | -22,355.31 |
| 11/12/2019 | 15823 | Novarad Corporation | -9,116.25 |
| 11/12/2019 | 15824 | PG&E 07532672789-5 James Dalton(Angels Camp) | -1,240.83 |
| 11/12/2019 | 15825 | PG&E 2306121143-1 ortho | -413.83 |
| 11/12/2019 | 15826 | PG&E 46578486352 VS Clinic # 10 | -193.04 |
| 11/12/2019 | 15827 | PG&E 46995152991 VS Clinic # 9 | -267.93 |
| 11/12/2019 | 15828 | PG&E 71068388090 Pain Mgmt | -109.89 |
| 11/12/2019 | 15829 | PG&E 89195984003 Cancer/Infusion | -347.27 |
| 11/12/2019 | 15830 | Modesto Welding Products | -192.17 |

| DATE | NUM | VENDOR | AMOUNT |
|--|-------|--------------------------------------|-----------------------|
| 11/12/2019 | 15831 | Kirk Stout | -810.19 |
| 11/15/2019 | | J.M. Keckler Medical Sales, Inc. | -882.67 |
| 11/15/2019 | 15832 | Arnaudo Bros., L.P. | -19,825.05 |
| 11/15/2019 | 15833 | Staples | -144.73 |
| 11/15/2019 | 15834 | PG&E 42630399709 Hospital | -8,728.67 |
| 11/15/2019 | 15835 | Campora Propane | -52.14 |
| 11/15/2019 | 15836 | PG&E 11152462708 SOMO | -1,164.00 |
| 11/15/2019 | 15837 | Dr. Randall Smart | -1,189.33 |
| 11/15/2019 | 15838 | East Bay Restaurant Supply Inc | -262.95 |
| 11/15/2019 | 15839 | Susan Atkinson | -241.28 |
| 11/15/2019 | 15840 | Clark Pest Control of Stockton, Inc. | -75.00 |
| 11/30/2019 | 15898 | Mobile Modular | -936.83 |
| 11/30/2019 | 15899 | PG&E 39918320076 Cancer | -166.06 |
| 11/30/2019 | 15900 | PG&E 74021406306 SAFMC | -467.60 |
| Total for 100.60 Five Star Bank | | | \$ -195,202.47 |

Mark Twain Healthcare District

BALANCE SHEET

As of November 30, 2019

| | TOTAL | |
|---|------------------------|-------------------------|
| | AS OF NOV 30, 2019 | AS OF NOV 30, 2018 (PY) |
| ASSETS | | |
| Current Assets | | |
| Bank Accounts | | |
| 100.30 Umpqua Bank Checking | 111,641.75 | 192,540.70 |
| 100.40 Money Market - Umpqua | 4,902.14 | 272,106.28 |
| 100.50 Stockton Bank of | 311,481.83 | 419,648.96 |
| 100.60 Five Star Bank | 128,705.08 | 55,892.02 |
| 100.70 Five Star Bank - MMA | 2,965,148.09 | 451,321.24 |
| 100.80 Five Star Bank - Valley Springs Health & WC Checking | 52,238.64 | |
| 1820 VSHWC - Petty Cash | 400.00 | |
| Total Bank Accounts | \$3,574,517.53 | \$1,391,509.20 |
| Accounts Receivable | | |
| 1200 Accounts Receivable | -1,106.89 | 83,050.83 |
| 1201 Allowance for Doubtful Accounts | 0.00 | 0.00 |
| Total Accounts Receivable | \$ -1,106.89 | \$83,050.83 |
| Other Current Assets | | |
| 101.00 Umpqua Investments | 497,024.09 | 712,399.85 |
| 102.00 CDARS Investments | 0.00 | 0.00 |
| 103.00 CalTRUST | 10,369,569.62 | |
| 1069 Due from Calaveras County - New GL# | 1,105,029.00 | |
| 115.05 Due From Calaveras County | -55,651.96 | 413,335.00 |
| 115.10 Due from MTSJHC | 0.00 | 0.00 |
| 115.20 Accrued Lease Revenue | 11,994.27 | 0.00 |
| 115.30 Due from Deide Construction | 0.00 | 0.00 |
| 115.40 Accrued Interest Receivable | 0.00 | 0.00 |
| 120. Rent Receivable | 0.00 | 0.00 |
| 130.00 Prepaid Expenses | | |
| 130.20 Prepaid Malpractice | 0.00 | 9,144.61 |
| 130.30 Other Prepaid Expenses | 0.00 | 0.00 |
| 130.40 Prepaid Valley Springs Clinic | 689,008.69 | |
| Total 130.00 Prepaid Expenses | 689,008.69 | 9,144.61 |
| 135 Security Deposit | 0.00 | 0.00 |
| 140 Assets Whose Use is Limited | | |
| 145.00 Board Designated Assets | | |
| 145.10 Ukiah Valley Sanitation Dist. | 0.00 | 0.00 |
| Total 145.00 Board Designated Assets | 0.00 | 0.00 |
| Total 140 Assets Whose Use is Limited | 0.00 | 0.00 |
| 1499 Undeposited Funds | 0.00 | 0.00 |
| Total Other Current Assets | \$12,616,973.71 | \$1,134,879.46 |
| Total Current Assets | \$16,190,384.35 | \$2,609,439.49 |
| Fixed Assets | | |
| 1251 | 9,135.63 | |

| | TOTAL | |
|--|-----------------------|-------------------------|
| | AS OF NOV 30, 2019 | AS OF NOV 30, 2018 (PY) |
| 150.00 Land and Land Improvements | 0.00 | 0.00 |
| 150.10 Land | 1,189,256.50 | 1,189,256.50 |
| 150.20 Land Improvements | 150,307.79 | 150,307.79 |
| Total 150.00 Land and Land Improvements | 1,339,564.29 | 1,339,564.29 |
| 151.00 Buildings and Improvements | 0.00 | 0.00 |
| 151.10 Building | 2,123,677.81 | 2,123,677.81 |
| 151.20 Building Improvements | 2,276,955.79 | 2,276,955.79 |
| 151.30 Building Service Equipment | 168,095.20 | 168,095.20 |
| Total 151.00 Buildings and Improvements | 4,568,728.80 | 4,568,728.80 |
| 152 CIP | 5,140,962.30 | 434,579.75 |
| 152.1 CIP Consulting Services | 4,646.25 | |
| 152.10 Fixed Equipment | 698,156.25 | 698,156.25 |
| 152.15 Furniture & Furnishings | 7,813.00 | 0.00 |
| 152.2 CIP Admin | 0.00 | 0.00 |
| 152.3 CIP - HVAC | 0.00 | 0.00 |
| 152.4 CIP Education Center | 0.00 | 0.00 |
| 152.5 CIP Boiler Room | 0.00 | 0.00 |
| 152.6 CIP Parking Lot | 0.00 | 0.00 |
| 152.7 CIP North Wing Renovation | 0.00 | 0.00 |
| 152.8 CIP Financial Services Offices | 0.00 | 0.00 |
| 152.9 CNE Office Remodel | 0.00 | 0.00 |
| 152.91 CIP - Angels Clinic Land Costs | 0.00 | 0.00 |
| 152.92 CIP - VS Clinic Land Costs | 1,255,946.64 | 1,043,549.64 |
| 153.20 Cap. Interest Income & Expenses | 0.00 | 0.00 |
| 153.30 Cap. Interest & Issue Costs | 0.00 | 0.00 |
| 160.00 Accumulated Depreciation | -5,342,143.00 | -5,328,577.00 |
| Total Fixed Assets | \$7,682,810.16 | \$2,756,001.73 |
| Other Assets | | |
| 168 Suspense | 0.00 | 0.00 |
| 169 Payroll Clearing | 0.00 | 0.00 |
| 170.00 Minority Interest in MTMC | 230,321.21 | 14,510,261.00 |
| 171.00 Due from State - Prop 1A funds | 0.00 | 0.00 |
| 180.00 Bond Issue Costs | | |
| 180.10 Bond Issue Costs | 141,088.00 | 141,088.00 |
| 180.20 Accumulated Amortization | -141,088.00 | -141,088.00 |
| Total 180.00 Bond Issue Costs | 0.00 | 0.00 |
| 180.30 Intangible Assets | 0.00 | 0.00 |
| 180.40 Creekside - Intangible | 0.00 | 0.00 |
| 180.50 Land Lease Legal Fees | 28,081.11 | 28,081.11 |
| 180.55 Accumulated Amortization-LLLF | -28,081.11 | -26,500.11 |
| 180.60 Capitalized Lease Negotiations | 357,567.49 | 357,180.49 |
| Total 180.30 Intangible Assets | 357,567.49 | 358,761.49 |
| 185.00 Notes Receivable | | |
| 185.10 Professional Office - Angels | 0.00 | 0.00 |
| Total 185.00 Notes Receivable | 0.00 | 0.00 |
| 195.10 Due from MTSJHC | 0.00 | 0.00 |
| 2219 Capital Lease | 6,693,186.00 | |
| Total Other Assets | \$7,281,074.70 | \$14,869,022.49 |

| | TOTAL | |
|--|------------------------|-------------------------|
| | AS OF NOV 30, 2019 | AS OF NOV 30, 2018 (PY) |
| TOTAL ASSETS | \$31,154,269.21 | \$20,234,463.71 |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 Accounts Payable | 101,198.35 | 21,204.00 |
| Total Accounts Payable | \$101,198.35 | \$21,204.00 |
| Other Current Liabilities | | |
| 200.00 Accts Payable & Accrued Expenses | | |
| 200.10 Other Accounts Payable | 5,692.34 | 5,692.34 |
| 200.20 Accrued Interest | | |
| 200.30 Accrued Professional Fees | 0.00 | 0.00 |
| 200.40 Accrued Utilities | 38,218.30 | 41,022.07 |
| 200.50 Accrued County Fees | 0.00 | 0.00 |
| Total 200.00 Accts Payable & Accrued Expenses | 43,910.64 | 46,714.41 |
| 2021 Accrued Payroll - Clinic | 0.00 | |
| 205.00 Prepaid Rent Revenue | 0.00 | 0.00 |
| 210.00 Deide Security Deposit | 2,275.00 | 2,275.00 |
| 211.00 Valley Springs Security Deposit | 1,000.00 | 1,000.00 |
| 2110.00 Payroll Liabilities - New Account for 2019 | 1,211.19 | |
| 215.10 Due to MTSJHC | 0.00 | 0.00 |
| 220.10 Due to MTMC - Rental Clearing | 0.00 | 34,275.29 |
| 225.00 Current Maturities | | |
| 225.10 Current Maturities - N/P Cal. | 0.00 | 0.00 |
| 225.15 Current Maturities - GE CLO | 0.00 | 0.00 |
| Total 225.00 Current Maturities | 0.00 | 0.00 |
| 226 Deferred Rental Revenue | 38,393.35 | 38,393.35 |
| 227 Deferred Revenue | 0.00 | |
| 24000 Payroll Liabilities | 5,892.81 | 12,408.73 |
| Total Other Current Liabilities | \$92,682.99 | \$135,066.78 |
| Total Current Liabilities | \$193,881.34 | \$156,270.78 |
| Long-Term Liabilities | | |
| 2128.01 Deferred Capital Lease | 1,917,356.46 | |
| 2128.02 Deferred Utilities Reimbursement | 3,482,643.54 | |
| 2129 Other Third Party Reimbursement - Calaveras County | 644,600.25 | |
| 2210 USDA Loan - VS Clinic | 6,055,377.39 | 1,236,261.07 |
| Total Long-Term Liabilities | \$12,099,977.64 | \$1,236,261.07 |
| Total Liabilities | \$12,293,858.98 | \$1,392,531.85 |
| Equity | | |
| 290.00 Fund Balance | 648,149.41 | 648,149.41 |
| 291.00 PY - Minority Interest MTMC | 19,720,638.00 | 19,720,638.00 |
| 3000 Opening Bal Equity | 0.03 | 0.03 |
| 3900 Retained Earnings | -964,443.19 | -1,479,669.97 |
| 3901 CY - Minority Interest MTMC | 0.00 | 293,463.50 |
| Net Income | -543,934.02 | -340,649.11 |
| Total Equity | \$18,860,410.23 | \$18,841,931.86 |
| TOTAL LIABILITIES AND EQUITY | \$31,154,269.21 | \$20,234,463.71 |

**Mark Twain Health Care District
List of Renters and Leases
November 30, 2019**

1/8/2020

| Name | Contract Date | Commencement Date | CPI Increase Date | Increase Rate (%) | Lease Term | Expire Date | MOB Suite | Location | District Pays Utilities | Type | Monthly Rent | Sq Ft Rate | CAM | Total | Sq Ft. | Comments | |
|---|---------------|-------------------|-------------------|-------------------|------------|-------------|-------------|--|-----------------------------------|----------|--------------|-------------|-------------|-------------|---|------------------------------|--|
| | | | | | | | First Floor | 704 Mountain Ranch Rd, Building E | | | | | | | | | |
| <u>Medical Office Building Subleases</u> | | | | | | | | | | | | | | | | | |
| Stockton Cardiology | 8/15/2007 | 8/14/2017 | 8/14/2019 | 2.0 | 3 years | 8/14/2020 | 101 | see above | N | Office | \$ 2,896.09 | 2.27 | \$ 552.50 | \$ 3,448.59 | 1,276 | Current thru 10/2019 | |
| Multi-Specialty Clinic | 9/1/2012 | 9/1/2017 | 9/1/2019 | 3.0 | 5 years | 9/1/2022 | 102 | see above | Y | Clinic | \$ 2,798.65 | 2.19 | \$ 552.50 | \$ 3,351.15 | 1,276 | Current thru 10/2019 | |
| San Andreas FMC | 7/1/2014 | 7/1/2019 | 6/30/2024 | CPI | 5 years | 7/1/2019 | 103 / 104 | see above | Y | Clinic | \$ 7,456.93 | 3.24 | * | \$ 7,456.93 | 2,304 | Current thru 10/2019 | |
| San Andreas FMC | 7/1/2014 | 7/1/2019 | 6/30/2024 | CPI | 5 years | 7/1/2019 | 105 | see above | Y | Office | \$ 3,984.84 | 2.42 | \$ 552.50 | \$ 4,537.34 | 1,644 | Current thru 10/2019 | |
| | | 4/31/20 | | | 10 years | 4/31/30 | | 110, Valley Springs, CA 95252 | | Pharmacy | \$ 1,800.00 | | | | | | |
| Total MOB lease Income | | | | | | | | | | | \$18,936.51 | \$1,657.50 | \$18,794.01 | 6,500 | | | |
| <u>Valley Springs Rental</u> | | | | | | | | | | | | | | | | | |
| Resource Connection | 3/1/2018 | 3/1/2018 | 2/1/2019 | | | 3 years | 3/1/2021 | N/A | 1934 Highway 26 | Y | Office | \$ 750.00 | N/A | N/A | \$ 750.00 | Current thru 10/2019 | |
| <u>Hospital Lease Agreement w/Corporation</u> | | | | | | | | | | | | | | | | | |
| Mark Twain Medical Center | 1/1/1990 | 1/1/1990 | | | 30 years | 12/31/2019 | | 768 Mountain Ranch Rd | Reimburse | Hospital | \$ - | N/A | \$ - | | | | |
| <u>Office Lease</u> | | | | | | | | | | | | | | | | | |
| San Andreas Medical and Professional Offices (Arnaudo Bros) | 3/1/2007 | 7/1/2019 | | | 3.0 | 5 years | 2/28/2027 | First Floor | 704 Mountain Ranch Rd, Building E | N | Office | \$12,627.30 | \$2,314.71 | \$14,942.01 | 6,500 | Rent increases 3% each year. | |
| <u>Land Lease</u> | | | | | | | | | | | | | | | | | |
| Jake Koplen | 5/3/1994 | 5/3/1994 | | | 50 years | 5/2/2044 | | Parcel 5, 700 Mountain Ranch Road, MOB Bldgs A,B,C | Y | Land | \$ 481.42 | N/A | \$ 481.42 | N/A | CAM IS NOT BEING PAID | | |
| San Andreas Medical and Professional Offices (Arnaudo Bros.) | 5/20/2004 | 5/20/2004 | | | 50 years | 5/19/2054 | | Parcel 3, Building E (MOB Property) | N | Land | \$1 / Yr. | N/A | \$1 / Yr. | N/A | UNTIL ACCT RECONCILED At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements. | | |
| At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements. | | | | | | | | | | | | | | | | | |

* CAM Charges included in rent

Mark Twain Healthcare District

PROFIT AND LOSS

November 2019

| | TOTAL | |
|--|---------------------|-----------------------|
| | NOV 2019 | JUL - NOV, 2019 (YTD) |
| Income | | |
| 4083.49 VSHWC Gross Revenues | 1,135.00 | 1,135.00 |
| 9060.00 Income, Gains & losses from investments - District | 22,441.11 | 146,850.68 |
| 9160.00 Property Tax Revenues - District | 92,085.75 | 460,428.75 |
| 9260.01 Deferred Lease Income | 91,265.47 | 456,670.38 |
| 9260.02 MOB Rents Revenue | 16,673.15 | 93,047.29 |
| 9260.03 Child Advocacy Rent Revenue | 750.00 | 3,750.00 |
| Total Income | \$224,350.48 | \$1,161,882.10 |
| GROSS PROFIT | \$224,350.48 | \$1,161,882.10 |
| Expenses | | |
| 7083.09 Other salaries and wages - Clinic | 73,859.04 | 176,961.75 |
| 7083.10 Payroll taxes - Clinic | 4,055.34 | 12,412.70 |
| 7083.13 Group Health & Welfare Insurance - Clinic | 922.89 | 2,768.67 |
| 7083.16 Workers Compensation Insurance - Clinic | | 1,700.00 |
| 7083.20 Medical - Physicians - Cliic | -21,666.67 | 57,184.19 |
| 7083.22 Consulting and Management fees - Clinic | 21,783.24 | 119,531.34 |
| 7083.23 Legal - Clinic | 1,431.50 | 21,859.71 |
| 7083.26 Other contracted services - Clinic | 4,883.97 | 19,266.40 |
| 7083.29 Other Professional fees - Clinic | 600.00 | -681.48 |
| 7083.36 Oxygen and Other Medical Gases - Clinic | 192.17 | 392.93 |
| 7083.41 Other Medical Care Materials and Supplies - Clinic | 9,116.25 | 41,709.98 |
| 7083.43 Food - Clinic | 109.48 | 109.48 |
| 7083.46 Office and Administrative supplies - Clinic | 4,246.81 | 12,027.61 |
| 7083.69 Other purchased services - Clinic | 8,505.77 | 25,983.22 |
| 7083.80 Utilities - Electrical, Gas, Water, other - Clinic | 6,072.26 | 9,310.15 |
| 7083.81 Insurance - Malpractice - Clinic | | 3,000.00 |
| 7083.82 Other Insurance - Clinic | | 23,331.70 |
| 7083.85 Telephone and Communications - Clinic | 1,158.36 | 1,158.36 |
| 7083.86 Dues and Subscriptions - Clinic | 2,491.28 | 3,210.05 |
| 7083.87 Outside Training - Clinic | | 199.00 |
| 7083.89 Recruiting - Clinic | | 11,528.89 |
| 730.00 Utilities | | |
| 730.79 Water/Sewer | 284.89 | 284.89 |
| Total 730.00 Utilities | 284.89 | 284.89 |
| 740.00 Miscellaneous | | |
| 740.88 Travel, Meals & Lodging | 221.56 | 221.56 |
| 740.89 Office Supplies and Expense | 24.95 | 24.95 |
| Total 740.00 Miscellaneous | 246.51 | 246.51 |
| 8610.09 Other salaries and wages - Admin. | 17,272.68 | 86,705.98 |
| 8610.10 Payroll taxes - Admin. | 774.53 | 5,586.54 |
| 8610.13 Group Health & Welfare Insurance - Admin. | 1,787.52 | 10,725.12 |
| 8610.15 Pension and Retirement - Admin. | | 1,000.00 |

| | TOTAL | |
|---|----------------------|-----------------------|
| | NOV 2019 | JUL - NOV, 2019 (YTD) |
| 8610.16 Workers Compensation Insurance - Admin | | 1,226.00 |
| 8610.22 Consulting and Management Fees - District | 1,318.28 | 12,936.78 |
| 8610.23 Legal - District | 4,838.50 | 13,410.53 |
| 8610.24 Accounting / Audit Fees - District | 17.25 | 11,197.48 |
| 8610.43 Food - District | 248.00 | 620.00 |
| 8610.46 Office and Administrative Supplies - District | 760.46 | 7,279.15 |
| 8610.69 Other - IT Services- District | 440.50 | 2,017.50 |
| 8610.80 Utilities - District (no budget amount) | 419.92 | 419.92 |
| 8610.82 Insurance - District | | 16,209.00 |
| 8610.86 Dues & Subscriptions - District | 456.65 | 11,801.54 |
| 8610.87 Outside Training's - Admin. | -500.00 | -500.00 |
| 8610.88 Travel - District | 661.68 | 2,450.11 |
| 8610.89 Recruiting - District | 303.21 | 303.21 |
| 8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District | 1,035.28 | 12,710.13 |
| 8870 Debt Financing Costs | | 60,469.18 |
| 8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist. | | 419,000.00 |
| 9520.62 Repairs & Maintenance Grounds | 810.19 | 2,056.01 |
| 9520.72 Depreciation | 10,172.47 | 51,205.38 |
| 9520.80 Utilities - Electrical, Gas, Water, Phone, other | 87,327.96 | 303,048.50 |
| 9521.75 MOB rent expenses | 19,825.05 | 99,125.25 |
| 9522.75 Child Advocacy Expenses | | 297.31 |
| Total Expenses | \$266,263.22 | \$1,674,796.67 |
| NET OPERATING INCOME | \$ -41,912.74 | \$ -512,914.57 |
| Other Income | | |
| 750.03 Minority Interest MTSJ Ops | -15,261.86 | -49,071.03 |
| 750.04 Minority Interest MTSJ Invest | 806.60 | 3,596.32 |
| Total Other Income | \$ -14,455.26 | \$ -45,474.71 |
| NET OTHER INCOME | \$ -14,455.26 | \$ -45,474.71 |
| NET INCOME | \$ -56,368.00 | \$ -558,389.28 |

MTHCD Journal Entry

For: Additional Monthly Amortization Schedule

| Date | Account # | Account Name | Debit | Credit |
|--------------|-----------|----------------------|--------------|--------------|
| 11/30/2019 | 9520.72 | Depreciation Expense | \$ 10,172.47 | |
| | 2219.00 | Capital Lease | | \$ 10,172.47 |
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| Total | | | \$ 10,172.47 | \$ 10,172.47 |

MTHCD Journal Entry

For: Monthly Amortization Schedule

| Date | Account # | Account Name | Debit | Credit |
|--------------|-----------|--------------------------------|---------------|---------------|
| 11/30/2019 | 2128.01 | Deffer Capital Lease | \$ 35,506.59 | |
| | 9260.01 | Interest Income | | \$ 26,772.06 |
| | 2219.00 | Capital Lease | | \$ 8,734.53 |
| | 2128.02 | Deferred utility reimbursement | \$ 64,493.41 | |
| | 9260.01 | Other Income | | \$ 64,493.41 |
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| Total | | | \$ 100,000.00 | \$ 100,000.00 |

MTHCD Journal Entry

For: November 2019 1% District Share of MTMC Investment

| Date | Account # | Account Name | Debit | Credit |
|--------------|-----------|-------------------------------|--------------|--------------|
| 11/30/2019 | 750.03 | Minority Interest MTSJ Ops | \$ 15,261.86 | |
| | 750.04 | Minority Interest MTSJ Invest | | \$ 806.60 |
| | 170.00 | Minority Interest in MTMC | | \$ 14,455.26 |
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| Total | | | \$ 15,261.86 | \$ 15,261.86 |

| Actual | ProForma Pos/Neg | Actual excl Proforma (Scrubbed) | Budget | | Actual | Actual excl Proforma Pos/Neg | Proforma (Scrubbed) | Budget |
|--------------|---------------------|---------------------------------------|--------------|------------------------------|--------------|------------------------------------|------------------------|--------------|
| 5,325,032 | 0 | 5,325,032 | 6,040,776 | Operating Revenues | | | | |
| 10,353,882 | 0 | 10,353,882 | 12,152,315 | Gross non-cap inpt revenue | 22,879,426 | 0 | 22,879,426 | 28,421,485 |
| | | | | Gross non-cap outpt revenue | 54,886,253 | 0 | 54,886,253 | 62,938,230 |
| 15,678,914 | 0 | 15,678,914 | 18,193,091 | Total gross patient rev | 77,765,679 | 0 | 77,765,679 | 91,359,715 |
| (10,653,263) | 0 | (10,653,263) | (11,918,659) | Deductions from Revenue | (49,502,086) | 0 | (49,502,086) | (58,595,514) |
| (530,313) | 0 | (530,313) | (368,955) | Administrative Write-offs | (2,077,785) | 0 | (2,077,785) | (2,251,929) |
| (106,397) | 0 | (106,397) | (47,070) | Charity | (261,487) | 0 | (261,487) | (235,269) |
| 4,388,941 | 0 | 4,388,941 | 5,858,407 | Net patient Revenue | 25,924,321 | 0 | 25,924,321 | 30,277,003 |
| 1,000 | 0 | 1,000 | 0 | Contributions | 28,358 | 0 | 28,358 | 0 |
| 53,214 | 0 | 53,214 | 36,223 | Other operating revenue | 210,027 | 0 | 210,027 | 179,971 |
| 4,443,155 | 0 | 4,443,155 | 5,894,630 | Total Operating Revenue | 26,162,706 | 0 | 26,162,706 | 30,456,974 |
| 1,974,223 | 0 | 1,974,223 | 2,247,991 | Operating Expenses | | | | |
| 503,722 | 0 | 503,722 | 400,214 | Salaries-Productive | 9,915,638 | (30,000) | 9,885,638 | 11,609,835 |
| 101,885 | 0 | 101,885 | 23,201 | Salaries-non productive | 1,746,060 | 0 | 1,746,060 | 1,790,312 |
| 806,543 | 0 | 806,543 | 966,904 | Registry/temp agency exp | 453,191 | 0 | 453,191 | 107,594 |
| 646,380 | 0 | 646,380 | 865,406 | Benefits | 4,599,022 | 0 | 4,599,022 | 4,903,605 |
| 439,342 | 0 | 439,342 | 329,727 | Supplies | 3,956,794 | 0 | 3,956,794 | 4,035,901 |
| 1,166,643 | 0 | 1,166,643 | 1,138,438 | Medical fees | 2,357,777 | 0 | 2,357,777 | 1,671,613 |
| 1,396 | 0 | 1,396 | 8,951 | Purchased Services | 5,783,639 | 0 | 5,783,639 | 5,679,323 |
| 51,417 | 0 | 51,417 | 59,749 | Utilities | 76,815 | 0 | 76,815 | 44,755 |
| 1,159 | 136,536 | 137,695 | 172,792 | Insurance | 260,169 | 0 | 260,169 | 298,747 |
| 0 | 0 | 0 | 0 | Other | 623,303 | 152,324 | 775,627 | 986,973 |
| 276,512 | 0 | 276,512 | 285,312 | Income Taxes | 2,974 | 0 | 2,974 | 0 |
| 119 | 0 | 119 | 333 | Depreciation | 1,370,151 | 0 | 1,370,151 | 1,366,252 |
| | | | | Interest | (40,460) | 0 | (40,460) | 1,665 |
| 5,969,341 | 136,536 | 6,105,877 | 6,499,018 | Total Operating Expenses | 31,105,073 | 122,324 | 31,227,397 | 32,496,575 |
| (1,526,186) | (136,536) | (1,662,722) | (604,388) | Operating Income (Loss) | (4,942,367) | (122,324) | (5,064,691) | (2,039,601) |
| 80,660 | 0 | 80,660 | 77,937 | Investment Income | 395,661 | 0 | 395,661 | 389,683 |
| (1,445,526) | (136,536) | (1,582,062) | (526,451) | Excess(deficit)of Rev/Exp | (4,546,706) | (122,324) | (4,669,030) | (1,649,918) |
| (1,445,527) | (136,536) | (1,582,063) | (526,454) | Excess(deficit) attrib to DH | (4,546,708) | (122,324) | (4,669,032) | (1,649,919) |
| (1,249,556) | (136,536) | (1,386,092) | (318,745) | EBITDA | (3,609,703) | (122,324) | (3,732,027) | (671,684) |

x 0.01 = (15,261.86)
 x 0.01 = \$806.60

**Mark Twain Health Care District
Annual Budget Recap**

| | Total District | 12/31/19 | BUDGET | | | |
|-----------------------|-------------------|-----------------|-------------|-----------|-----------|-----------|
| | | Actual Y-T-D | Clinic | Rental | Projects | Admin |
| Non-Cash rent revenue | 1,200,000 | 547,901 | 0 | 1,200,000 | 0 | 0 |
| Revenues | 3,676,864 | 792,866 | 2,080,234 | 232,958 | 0 | 1,363,672 |
| Total Revenue | 4,876,864 | 1,340,767 | 2,080,234 | 1,432,958 | 0 | 1,363,672 |
| Non-Cash depr expense | (384,665) | | (346,120) | (36,045) | 0 | (2,500) |
| Expenses | (4,686,939) | (2,025,815) | (2,271,601) | (924,024) | (652,000) | (839,314) |
| Total Expenses | (5,071,604) | (2,025,815) | (2,617,721) | (960,069) | (652,000) | (841,814) |
| Surplus(Deficit) | (194,740) | (685,047) | (537,487) | 472,889 | 652,000 | 521,858 |

Mark Twain Health Care District
Direct Clinic Financial Projections

15 Rooms
VSHWC

| | 2019/2020 Budget | Actual Month | Actual Y-T-D | Actual vs Budget |
|---|---------------------|-----------------|-----------------|---------------------|
| 4083.49 Urgent care Gross Revenues | 2,097,973 | 5170.72 | 6305.72 | 0.00% |
| 4083.60 Contractual Adjustments | 34,637 | | | |
| Net Patient revenue | 2,063,337 | 0 | 0 | 0.00% |
| 4083.90 Flu shot, Lab income, physicals | 765 | | | 0.00% |
| 4083.91 Medical Records copy fees | 383 | | | 0.00% |
| 4083.92 Other - Plan Incentives | 15,750 | | | 0.00% |
| Total Other Revenue | 16,898 | 0 | 0 | 0.00% |
| | 2,080,235 | 0 | 0 | 0.00% |
| 7083.09 Other salaries and wages | (650,053) | (159,846) | (336,807) | 51.81% |
| 7083.10 Payroll taxes | (42,278) | (3,698) | (16,111) | 38.11% |
| 7083.12 Vacation, Holiday and Sick Leave | (9,751) | | | 0.00% |
| 7083.13 Group Health & Welfare Insurance | (107,259) | (2,500) | (5,269) | 4.91% |
| 7083.14 Group Life Insurance | (1,040) | | | 0.00% |
| 7083.15 Pension and Retirement | (16,251) | | | 0.00% |
| 7083.16 Workers Compensation insurance | (13,001) | (1,700) | (3,400) | 26.15% |
| 7083.18 Other payroll related benefits | (975) | | | 0.00% |
| Total taxes and benefits | (190,555) | (7,898) | (24,780) | 13.00% |
| Labor related costs | (840,608) | (167,744) | (361,587) | 43.01% |
| 7083.20 Medical - Physicians | (549,564) | (21,667) | (78,851) | 14.35% |
| 7083.22 Consulting and Management fees | (101,250) | (15,598) | (135,130) | 133.46% |
| 7083.23 Legal - Clinic | 0 | | (21,860) | 0.00% |
| 7083.25 Registry Nursing personnel | (1,875) | | | 0.00% |
| 7083.26 Other contracted services | (84,563) | (5,542) | (24,808) | 29.34% |
| 7083.29 Other Professional fees | (5,625) | (8,400) | (7,719) | 137.22% |
| 7083.36 Oxygen and Other Medical Gases | (1,599) | (35) | (428) | 26.77% |
| 7083.38 Pharmaceuticals | (68,513) | | | 0.00% |
| 7083.41 Other Medical Care Materials and Supplies | (10,240) | (22,939) | (64,649) | 631.33% |
| 7083.44 Linens | (2,048) | | | 0.00% |
| 7083.48 Instruments and Minor Medical Equipment | (11,878) | | | 0.00% |
| 7083.74 Depreciation - Equipment | (112,857) | | | 0.00% |
| 7083.45 Cleaning supplies | (9,896) | | | 0.00% |
| 7083.62 Repairs and Maintenance Grounds | (5,900) | | | 0.00% |
| 7083.72 Depreciation - Bldgs & Improvements | (233,263) | | | 0.00% |
| 7083.80 Utilities - Electrical, Gas, Water, other | (93,253) | (2,904) | (12,499) | 13.40% |
| 8870.00 Interest on Debt Service | (269,494) | | (60,469) | 22.44% |
| 7083.43 Food | (819) | (231) | (340) | 41.55% |
| 7083.46 Office and Administrative supplies | (8,601) | (3,823) | (15,876) | 184.58% |
| 7083.69 Other purchased services | (134,280) | (7,732) | (33,715) | 25.11% |
| 7083.81 Insurance - Malpractice | (30,265) | (831) | (3,831) | 12.66% |
| 7083.82 Other Insurance - Clinic | | | (23,332) | 0.00% |
| 7083.85 Telephone and Communications | (10,240) | (2,390) | (3,549) | 34.66% |
| 7083.86 Dues and Subscriptions | (1,903) | (3,749) | (6,959) | 365.69% |
| 7083.87 Outside Training | (4,915) | | (199) | 4.05% |
| 7083.88 Travel costs | (4,096) | (3,271) | (3,493) | 85.27% |
| 7083.89 Recruiting | (20,177) | | (11,529) | 57.14% |
| Non labor expenses | (1,777,114) | (99,112) | (509,234) | 28.66% |
| Total Expenses | (2,617,722) | (266,856) | (870,821) | 33.27% |
| Net Expenses over Revenues | (537,487) | (266,856) | (870,821) | 162.02% |

**Mark Twain Health Care District
Rental Financial Projections**

Rental

| | | 2019/2020 Budget | Actual Month | Actual Y-T-D | Actual vs Budget |
|---------|--|-----------------------------|-------------------------|-------------------------|-----------------------------|
| 9260.01 | Rent Hospital Asset amortized | 1,200,000 | 91,231 | 547,901 | 45.66% |
| | | 0 | | | |
| | Rent Revenues | 1,200,000 | 91,231 | 547,901 | 45.66% |
| 9520.62 | Repairs and Maintenance Grounds | 0 | (170) | (2,226) | |
| 9520.80 | Utilities - Electrical, Gas, Water, other, Phone | (684,000) | (17,541) | (320,590) | 46.87% |
| 9520.72 | Depreciation | (36,045) | (10,138) | (61,343) | 170.19% |
| 9520.82 | Insurance | (2,000) | | | 0.00% |
| | Total Costs | (722,045) | (27,849) | (384,159) | 53.20% |
| | Net | 477,955 | 63,382 | 163,742 | 98.86% |
| 9260.02 | MOB Rents Revenue | 227,181 | 12,627 | 105,675 | 46.52% |
| 9521.75 | MOB rent expenses | (233,024) | (19,825) | (118,950) | 51.05% |
| | Net | (5,843) | (7,198) | (13,276) | 227.21% |
| 9260.03 | Child Advocacy Rent revenue | 5,777 | 750 | 4,500 | 77.90% |
| 9522.75 | Child Advocacy Expenses | (5,000) | | (297) | 5.95% |
| | Net | 777 | 750 | 4,203 | 540.89% |
| | | 1,432,958 | 104,608 | 658,076 | 45.92% |
| | | (960,069) | (47,674) | (503,407) | 52.43% |
| | Summary Net | 472,889 | 56,934 | 154,669 | 32.71% |

**Mark Twain Health Care District
Projects, Grants and Support
12/31/2019**

| | 2019/2020 Budget | Actual Month | Actual Y-T-D | Actual vs Budget |
|------------------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------|
| Project grants and support | 652,000 | | (419,000) | -64.26% |
| 8890.00 Foundation | 500,000 | | (377,000) | -75.40% |
| 8890.00 Stay Vertical | 52,000 | | (42,000) | -80.77% |
| 8890.00 Golden Health Grant Awards | 100,000 | | | 0.00% |
| Project grants and support | <u>652,000</u> | <u>0</u> | <u>(419,000)</u> | <u>-64.26%</u> |

Mark Twain Health Care District
General Administration Financial Projections

Admin

12/31/2019

| | 2016/2017 | 2017/2018 | 2019/2020 Budget | Actual Month | Actual Y-T-D | Actual vs Budget |
|---|-----------|-----------|---------------------|-----------------|-----------------|---------------------|
| 9060.00 Income, Gains and losses from investments | 4,423 | 5,045 | 250,000 | 22,495 | 169,346 | 67.74% |
| 9160.00 Property Tax Revenues | 935,421 | 999,443 | 1,098,672 | 92,086 | 552,515 | 50.29% |
| 9010.00 Gain on Sale of Asset | | | | | | |
| 9400.00 Miscellaneous Income (1% Minority Interest) | 0 | 0 | 15,000 | | (45,475) | -303.16% |
| Summary Revenues | 939,844 | 1,004,488 | 1,363,672 | 114,581 | 676,386 | 49.60% |
| <hr/> | | | | | | |
| 8610.09 Other salaries and wages | (33,587) | (235,531) | (362,024) | (15,057) | (101,763) | 28.11% |
| <hr/> | | | | | | |
| 8610.10 Payroll taxes | | | (22,225) | (669) | (6,255) | 28.15% |
| 8610.12 Vacation, Holiday and Sick Leave | | | (5,430) | | | 0.00% |
| 8610.13 Group Health & Welfare Insurance | | (663) | (59,734) | | (10,725) | 17.95% |
| 8610.14 Group Life Insurance | | | (579) | | | 0.00% |
| 8610.15 Pension and Retirement | | | (9,051) | | (1,000) | 11.05% |
| 8610.16 Workers Compensation insurance | | | (7,240) | | (1,226) | 16.93% |
| 8610.18 Other payroll related benefits | | | (543) | | | 0.00% |
| Benefits and taxes | 0 | (663) | (104,802) | (669) | (19,207) | 18.33% |
| Labor Costs | (33,587) | (236,194) | (466,826) | (15,726) | (120,970) | 25.91% |
| <hr/> | | | | | | |
| 8610.22 Consulting and Management Fees | (392,908) | (332,287) | (61,500) | (107) | (13,043) | 21.21% |
| 8610.23 Legal | (15,195) | (20,179) | (30,000) | | (13,411) | 44.70% |
| 8610.24 Accounting /Audit Fees | (15,249) | (19,231) | (123,000) | (16,714) | (27,912) | 22.69% |
| 8610.43 Food | | | (1,538) | | (620) | 40.33% |
| 8610.46 Office and Administrative Supplies | (4,310) | (19,685) | (20,000) | (748) | (8,027) | 40.13% |
| 8610.62 Repairs and Maintenance Grounds | | | 0 | | | |
| 8610.69 Other | | | | (1,652) | (3,670) | |
| 8610.74 Depreciation - Equipment | (35,556) | (26,582) | (2,500) | | | 0.00% |
| 8610.75 Rental/lease equipment | (11,198) | (57,593) | (9,200) | | | 0.00% |
| 8610.80 Utilities | | | 0 | | (420) | |
| 8610.82 Insurance | (16,578) | (17,043) | (35,000) | (250) | (16,459) | 47.03% |
| 8610.83 Licenses and Taxes | | | 0 | | | |
| 8610.85 Telephone and communications | | | 0 | | | |
| 8610.86 Dues and Subscriptions | (12,554) | (14,731) | (19,475) | (65) | (11,867) | 60.93% |
| 8610.87 Outside Trainings | (1,920) | (3,030) | (15,375) | 500 | 1,000 | -6.50% |
| 8610.88 Travel | (6,758) | (17,363) | (15,375) | (359) | (2,809) | 18.27% |
| 8610.89 Recruiting | | | (10,250) | (867) | (1,170) | 11.42% |
| 8610.90 Other Direct Expenses | (76,490) | (34,233) | (31,775) | 500 | (13,210) | 41.57% |
| Non-Labor costs | (588,716) | (561,957) | (374,988) | (19,762) | (111,617) | 29.77% |
| Total Costs | (622,303) | (798,151) | (841,814) | (35,488) | (232,587) | 27.63% |
| Net | 317,541 | 206,337 | 521,859 | 79,093 | 443,799 | 85.04% |

**Investment & Reserves Report
31-Dec-19**

| Reserve Funds | Minimum Target | 12/31/2018 Balance | 2019 Allocated | 2019 Interest | 12/31/2019 Balance | Annual Funding Goal |
|---|-----------------------|---------------------------|-----------------------|----------------------|---------------------------|----------------------------|
| Valley Springs HWC - Operational Reserve Fund | 2,200,000 | 0 | 0 | 0 | 0 | 0 |
| Capital Improvement Fund | 12,000,000 | 0 | 0 | 0 | 0 | 0 |
| Technology Reserve Fund | 1,000,000 | 0 | 0 | 0 | 0 | 0 |
| Lease & Contract Reserve Fund | 3,000,000 | 0 | 0 | 0 | 0 | 0 |
| Loan Reserve Fund | 1,300,000 | 0 | 0 | 0 | 0 | 0 |
| Reserves & Contingencies | 19,500,000 | 0 | 0 | 0 | 0 | 0 |

| CalTRUST | 2019 - 2020 | | Annualized Rates | Duration |
|---|--------------------|------------------------|-------------------------|-----------------|
| | 12/31/2019 | Interest Earned | | |
| Valley Springs HWC - Operational Reserve Fund | 0 | 0 | | |
| Capital Improvement Fund | 0 | 0 | | |
| Technology Reserve Fund | 0 | 0 | | |
| Lease & Contract Reserve Fund | 0 | 0 | | |
| Loan Reserve Fund | 0 | 0 | | |
| Total CalTRUST | 10,352,885 | 124,534 | 2.4% - 2.5% | 1 Year or Less |
| Five Star | | | | |
| General Operating Fund | 215,421 | 240.84 | | |
| Money Market Account | 3,209,434 | 43,302.09 | | |
| Valley Springs - Checking | 78,964 | 60.05 | | |
| Total Five Star | 3,503,819 | 43,602.98 | 2.30% | 1 Year or Less |
| Umpqua Bank | | | | |
| Checking | 97,237 | 0.00 | | |
| Money Market Account | 4,901 | 18.04 | | |
| Investments | 497,039 | 1,191.17 | 1.60% | |
| Total Savings & CD's | 599,176 | 1,209.21 | | |
| Bank of Stockton | 285,794 | 0 | 0.00% | 1 Year or Less |
| Total in interest earning accounts | 14,741,674 | 169,346 | | |
| Potential Unrealized Loss | | 0 | | |
| Total Without Unrealized Loss | | 169,346 | | |

Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CalTRUST investment pool, all of which meet those standards; the individual investment transactions of the CalTRUST Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds. The report for this period does reflect any deviation from the District's Investment Policy.

Mark Twain Healthcare District

JOURNAL
December 2019

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|----------------------|--------------|---------------------------|--|--|--|---|---------------------------------------|
| 12/01/2019 | Bill | 439 | Arnaudo Bros., L.P. | Inv 439 MOB Rent for December 2019 Inv 439 MOB CAM for December 2019 | 2000 9521.75 9521.75 | 2000 Accounts Payable 9521.75 MOB rent expenses 9521.75 MOB rent expenses | \$16,931.66 \$2,893.39 | \$19,825.05 \$19,825.05 |
| 12/01/2019 | Bill | | AT&T OneNet | AT&T OneNet | 2000 9520.80 | 2000 Accounts Payable 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$1,114.93 | \$1,114.93 \$1,114.93 |
| 12/01/2019 | Bill | | AT&T 457-7 | Services for Account # 248 134-3045 457 7 | 2000 9520.80 | 2000 Accounts Payable 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$4.64 | \$4.64 \$4.64 |
| 12/01/2019 | Bill | | AT&T 248 134-7000 | Services for Account # 248 134-7000 754 1 | 2000 9520.80 | 2000 Accounts Payable 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$28.02 | \$28.02 \$28.02 |
| 12/01/2019 | Bill | | AT&T 248 134-7000 | Services for Account # 248 134-7000 952 1 | 2000 9520.80 | 2000 Accounts Payable 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$9.34 | \$9.34 \$9.34 |
| 12/01/2019 | Bill | WC2571191912 | BETA Healthcare Group | Workers' Comp Member # 2571 - Coverage 12/01/19 - 12/31/19 | 2000 7083.16 | 2000 Accounts Payable 7083.16 Workers Compensation Insurance - Clinic | \$1,700.00 | \$1,700.00 \$1,700.00 |
| 12/01/2019 | Bill | B-0062814 | BETA Healthcare Group | Healthcare Entity Comprehensive Liability for the period of 12/01/2019 to 1/01/2020 | 2000 7083.81 | 2000 Accounts Payable 7083.81 Insurance - Malpractice - Clinic | \$830.60 | \$830.60 \$830.60 |
| 12/01/2019 | Bill | | REM Net Communications | Internet Connection Installation; Annual Service Fee | 2000 7083.85 | 2000 Accounts Payable 7083.85 Telephone and Communications - Clinic | \$1,010.00 | \$1,010.00 \$1,010.00 |
| 12/01/2019 | Bill | | JWT & Associates, LLP | Professional Services rendered: Progress billing for the District's audit for June 30, 2019 year end Travel / Out-of-pocket expenses | 2000 8610.24 8610.24 | 2000 Accounts Payable 8610.24 Accounting / Audit Fees - District 8610.24 Accounting / Audit Fees - District | \$3,500.00 \$175.00 | \$3,675.00 \$3,675.00 |
| 12/01/2019 | Bill Payment (Check) | 15968 | Kathy Toepel | | 100.60 2000 | 100.60 Five Star Bank 2000 Accounts Payable | \$100.00 | \$100.00 \$100.00 |
| 12/01/2019 | Bill | 104982 | NARHC | Membership for 01/01/2020 - 12/31/2020 | 2000 7083.86 | 2000 Accounts Payable 7083.86 Dues and Subscriptions - Clinic | \$600.00 | \$600.00 \$600.00 |
| 12/01/2019 | Bill | SW-0177640 | SWRCB | | 2000 7083.86 | 2000 Accounts Payable 7083.86 Dues and Subscriptions - Clinic | \$484.00 | \$484.00 \$484.00 |
| 12/01/2019 | Bill | 6673408 | McKesson Medical Surgical | Medical Supplies for VSHWC | 2000 7083.41 | 2000 Accounts Payable 7083.41 Other Medical Care Materials and Supplies - Clinic | \$22,938.52 | \$22,938.52 \$22,938.52 |
| 12/01/2019 | Journal Entry | 15913 | | Wages - District Wages - Clinic Employer Tax Expense (Medicare) District Employer Tax Expense (Medicare) Clinic Employer Tax Expense (SocSec) District Employer Tax Expense (SocSec) Clinic Employer Tax Expense (SUI & IT) Clinic Medicare - ER & EE SocSec - ER & EE Federal W/H State W/H State SUI & CA Employment Training | 8610.09 7083.09 8610.10 7083.10 8610.10 7083.10 7083.10 2110.00 2110.00 2110.00 2110.00 2110.00 | 8610.09 Other salaries and wages - Admin. 7083.09 Other salaries and wages - Clinic 8610.10 Payroll taxes - Admin. 7083.10 Payroll taxes - Clinic 8610.10 Payroll taxes - Admin. 7083.10 Payroll taxes - Clinic 7083.10 Payroll taxes - Clinic 2110.00 Payroll Liabilities - New Account for 2019 2110.00 Payroll Liabilities - New Account for 2019 | \$7,323.60 \$24,916.67 \$106.19 \$361.29 \$180.64 \$1,271.40 \$152.76 \$934.96 \$2,904.08 \$4,486.72 \$1,708.34 \$152.76 | |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|----------------------|---------------|---|---|-----------|---|--------------------|--------------------|
| | | | | VSHWC Bank | 100.80 | Account for 2019 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$680.60 |
| | | | | Payroll Processing Expense - District | 8610.22 | 8610.22 Consulting and Management Fees - District | \$91.89 | |
| | | | | Payroll Processing Expense - Clinic | 7083.22 | 7083.22 Consulting and Management fees - Clinic | \$588.71 | |
| | | | | Payroll Liabilities | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | \$10,186.86 | |
| | | | | VSHWC Bank | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$10,186.86 |
| | | | | Direct Deposit - VSHWC Checking Acct | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$24,125.69 |
| | | | | | | | \$45,180.01 | \$45,180.01 |
| 12/01/2019 | Bill | Nov19 CC STMT | Umpqua Bank Credit Card | | 2000 | 2000 Accounts Payable | | \$5,526.41 |
| | | | | CSDA | 8610.87 | 8610.87 Outside Training's - Admin. | | \$500.00 |
| | | | | Round Table | 7083.43 | 7083.43 Food - Clinic | \$109.48 | |
| | | | | Apple Store, Blinds.com, USPS-stamps | 7083.46 | 7083.46 Office and Administrative supplies - Clinic | \$2,419.54 | |
| | | | | Calaveras Mini Storage, Amazon, Uline, VSHWC Fleece sweater | 7083.69 | 7083.69 Other purchased services - Clinic | \$1,813.11 | |
| | | | | Motherlode answering services, AT&T | 7083.85 | 7083.85 Telephone and Communications - Clinic | \$1,158.36 | |
| | | | | Staples, Siptrunk, CalNet, QB, USPS | 8610.46 | 8610.46 Office and Administrative Supplies - District | \$525.92 | |
| | | | | | | | \$6,026.41 | \$6,026.41 |
| 12/01/2019 | Bill | NOV19 | California Waste Recovery Systems | | 2000 | 2000 Accounts Payable | | \$617.34 |
| | | | | Trash / Recycle Pick up Service | 7083.80 | 7083.80 Utilities - Electrical, Gas, Water, other - Clinic | \$617.34 | |
| | | | | | | | \$617.34 | \$617.34 |
| 12/02/2019 | Bill | 4120 | Outlet Tek | | 2000 | 2000 Accounts Payable | | \$40.50 |
| | | | | Office 365 Business & Exchange Online Monthly IT for District | 8610.69 | 8610.69 Other - IT Services- District | \$40.50 | |
| | | | | | | | \$40.50 | \$40.50 |
| 12/03/2019 | Check | 15853 | James Mosson | 10/28 - 11/30 | 100.60 | 100.60 Five Star Bank | | \$10,230.00 |
| | | | | | 7083.09 | 7083.09 Other salaries and wages - Clinic | \$10,230.00 | |
| | | | | | | | \$10,230.00 | \$10,230.00 |
| 12/04/2019 | Bill | | AT&T 754-9362 | AT&T 209-754-9362 633 6 | 2000 | 2000 Accounts Payable | | \$1,032.47 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$1,032.47 | |
| | | | | | | | \$1,032.47 | \$1,032.47 |
| 12/05/2019 | Bill | 202023 | Calaveras County Chamber of Commerce | Bronze Chamber Champion Sponsorship Jan 2020 - Jan 2021 | 2000 | 2000 Accounts Payable | | \$1,250.00 |
| | | | | | 740.86 | 740.86 Miscellaneous:Dues & Subscriptions | \$1,250.00 | |
| | | | | | | | \$1,250.00 | \$1,250.00 |
| 12/05/2019 | Bill | 25515909 | Clark Pest Control of Stockton, Inc. | Monthly Pest-Away Service for VSHWC | 2000 | 2000 Accounts Payable | | \$75.00 |
| | | | | | 7083.26 | 7083.26 Other contracted services - Clinic | \$75.00 | |
| | | | | | | | \$75.00 | \$75.00 |
| 12/06/2019 | Bill | 255 | Your Type Graphic Design | VSHWC website updates, staff pics, badges & business cards | 2000 | 2000 Accounts Payable | | \$275.95 |
| | | | | | 7083.46 | 7083.46 Office and Administrative supplies - Clinic | \$275.95 | |
| | | | | | | | \$275.95 | \$275.95 |
| 12/07/2019 | Bill Payment (Check) | 15854 | Cheryl Duncan Consulting | | 100.60 | 100.60 Five Star Bank | | \$21,112.41 |
| | | | | | 2000 | 2000 Accounts Payable | \$21,112.41 | |
| | | | | | | | \$21,112.41 | \$21,112.41 |
| 12/07/2019 | Bill Payment (Check) | 15855 | Your Type Graphic Design | | 100.60 | 100.60 Five Star Bank | | \$860.04 |
| | | | | | 2000 | 2000 Accounts Payable | \$860.04 | |
| | | | | | | | \$860.04 | \$860.04 |
| 12/07/2019 | Bill Payment (Check) | 15856 | AT&T 209-772-7070 662 VSHWC Main Phone Line | | 100.60 | 100.60 Five Star Bank | | \$84.67 |
| | | | | | 2000 | 2000 Accounts Payable | \$84.67 | |
| | | | | | | | \$84.67 | \$84.67 |
| 12/07/2019 | Bill Payment (Check) | 15857 | AT&T 209-772-2791 VSHWC | | 100.60 | 100.60 Five Star Bank | | \$810.07 |
| | | | | | 2000 | 2000 Accounts Payable | \$810.07 | |
| | | | | | | | \$810.07 | \$810.07 |
| 12/07/2019 | Bill Payment (Check) | 15858 | Best Best & Krieger, LLP | | 100.60 | 100.60 Five Star Bank | | \$4,194.50 |
| | | | | | 2000 | 2000 Accounts Payable | \$4,194.50 | |
| | | | | | | | \$4,194.50 | \$4,194.50 |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|----------------------|-------|--|---------------------|-----------|-----------------------|------------|-------------------|
| 12/07/2019 | Bill Payment (Check) | 15859 | Cal.net-Motherlode | | 100.60 | 100.60 Five Star Bank | | \$24.95 |
| | | | | | 2000 | 2000 Accounts Payable | \$24.95 | \$24.95 |
| 12/07/2019 | Bill Payment (Check) | 15860 | Calaveras County Water District | | 100.60 | 100.60 Five Star Bank | | \$2,979.15 |
| | | | | | 2000 | 2000 Accounts Payable | \$2,979.15 | \$2,979.15 |
| 12/07/2019 | Bill Payment (Check) | 15861 | Calaveras First | | 100.60 | 100.60 Five Star Bank | | \$1,116.89 |
| | | | | | 2000 | 2000 Accounts Payable | \$1,116.89 | \$1,116.89 |
| 12/07/2019 | Bill Payment (Check) | 15862 | Calaveras Public Utility District | | 100.60 | 100.60 Five Star Bank | | \$2,146.76 |
| | | | | | 2000 | 2000 Accounts Payable | \$2,146.76 | \$2,146.76 |
| 12/07/2019 | Bill Payment (Check) | 15863 | Calaveras Telephone | | 100.60 | 100.60 Five Star Bank | | \$479.49 |
| | | | | | 2000 | 2000 Accounts Payable | \$479.49 | \$479.49 |
| 12/07/2019 | Bill Payment (Check) | 15864 | City of Angels | | 100.60 | 100.60 Five Star Bank | | \$904.34 |
| | | | | | 2000 | 2000 Accounts Payable | \$904.34 | \$904.34 |
| 12/07/2019 | Bill Payment (Check) | 15865 | Debbie Sellick | | 100.60 | 100.60 Five Star Bank | | \$100.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$100.00 | \$100.00 |
| 12/07/2019 | Bill Payment (Check) | 15866 | Donna Koplen | | 100.60 | 100.60 Five Star Bank | | \$1,074.06 |
| | | | | | 2000 | 2000 Accounts Payable | \$1,074.06 | \$1,074.06 |
| 12/07/2019 | Bill Payment (Check) | 15867 | Helen & Company Advertising Inc. | | 100.60 | 100.60 Five Star Bank | | \$247.50 |
| | | | | | 2000 | 2000 Accounts Payable | \$247.50 | \$247.50 |
| 12/07/2019 | Bill Payment (Check) | 15868 | J.M. Keckler Medical Sales, Inc. | | 100.60 | 100.60 Five Star Bank | | \$4,463.76 |
| | | | | | 2000 | 2000 Accounts Payable | \$4,463.76 | \$4,463.76 |
| 12/07/2019 | Bill Payment (Check) | 15869 | J.S. West | | 100.60 | 100.60 Five Star Bank | | \$199.81 |
| | | | | | 2000 | 2000 Accounts Payable | \$199.81 | \$199.81 |
| 12/07/2019 | Bill Payment (Check) | 15870 | Lin Reed | | 100.60 | 100.60 Five Star Bank | | \$100.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$100.00 | \$100.00 |
| 12/07/2019 | Bill Payment (Check) | 15871 | MedPro Waste Disposal LLC | | 100.60 | 100.60 Five Star Bank | | \$108.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$108.00 | \$108.00 |
| 12/07/2019 | Bill Payment (Check) | 15859 | Mobile Modular | Voided | 100.60 | 100.60 Five Star Bank | \$0.00 | |
| | | | | | 2000 | 2000 Accounts Payable | \$0.00 | \$0.00 |
| 12/07/2019 | Bill Payment (Check) | 15873 | Nuance Communications, Inc. | | 100.60 | 100.60 Five Star Bank | | \$779.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$779.00 | \$779.00 |
| 12/07/2019 | Bill Payment (Check) | 15874 | PG&E 07532672789-5 James Dalton(Angels Camp) | Acct # 0753262789-5 | 100.60 | 100.60 Five Star Bank | | \$1,117.78 |
| | | | | | 2000 | 2000 Accounts Payable | \$1,117.78 | \$1,117.78 |
| 12/07/2019 | Bill Payment (Check) | 15862 | PG&E 39918320076 Cancer | Voided | 100.60 | 100.60 Five Star Bank | \$0.00 | |
| | | | | | 2000 | 2000 Accounts Payable | \$0.00 | \$0.00 |
| 12/07/2019 | Bill Payment (Check) | 15876 | PG&E 46578486352 VS Clinic # 10 | | 100.60 | 100.60 Five Star Bank | | \$148.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$148.00 | \$148.00 |
| 12/07/2019 | Bill Payment (Check) | 15877 | PG&E 46995152991 VS Clinic # 9 | | 100.60 | 100.60 Five Star Bank | | \$233.74 |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|----------------------|-------|-------------------------------------|------------------|-----------|-----------------------|-------------------|-------------------|
| | | | | | 2000 | 2000 Accounts Payable | \$233.74 | |
| | | | | | | | \$233.74 | \$233.74 |
| 12/07/2019 | Bill Payment (Check) | 15878 | PG&E 71068388090 Pain Mgmt | | 100.60 | 100.60 Five Star Bank | | \$485.97 |
| | | | | | 2000 | 2000 Accounts Payable | \$485.97 | |
| | | | | | | | \$485.97 | \$485.97 |
| 12/07/2019 | Bill Payment (Check) | | PG&E 74021406306 SAFMC | Voided | | | \$0.00 | |
| | | | | | 2000 | 2000 Accounts Payable | \$0.00 | |
| | | | | | | | \$0.00 | |
| 12/07/2019 | Bill Payment (Check) | 15880 | PG&E 89195984003 Cancer/Infusion | | 100.60 | 100.60 Five Star Bank | | \$737.58 |
| | | | | | 2000 | 2000 Accounts Payable | \$737.58 | |
| | | | | | | | \$737.58 | \$737.58 |
| 12/07/2019 | Bill Payment (Check) | 15881 | Randy Smart | | 100.60 | 100.60 Five Star Bank | | \$221.56 |
| | | | | | 2000 | 2000 Accounts Payable | \$221.56 | |
| | | | | | | | \$221.56 | \$221.56 |
| 12/07/2019 | Bill Payment (Check) | 15882 | RJ Pro Innovative I.T. Services | | 100.60 | 100.60 Five Star Bank | | \$699.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$699.00 | |
| | | | | | | | \$699.00 | \$699.00 |
| 12/07/2019 | Bill Payment (Check) | 15883 | San Andreas Sanitary District | | 100.60 | 100.60 Five Star Bank | | \$6,492.09 |
| | | | | | 2000 | 2000 Accounts Payable | \$6,492.09 | |
| | | | | | | | \$6,492.09 | \$6,492.09 |
| 12/07/2019 | Bill Payment (Check) | 15884 | Shred-It | | 100.60 | 100.60 Five Star Bank | | \$57.25 |
| | | | | | 2000 | 2000 Accounts Payable | \$57.25 | |
| | | | | | | | \$57.25 | \$57.25 |
| 12/07/2019 | Bill Payment (Check) | 15885 | Signal Service, Inc. | | 100.60 | 100.60 Five Star Bank | | \$4,029.97 |
| | | | | | 2000 | 2000 Accounts Payable | \$4,029.97 | |
| | | | | | | | \$4,029.97 | \$4,029.97 |
| 12/07/2019 | Bill Payment (Check) | 15886 | Staples | | 100.60 | 100.60 Five Star Bank | | \$55.23 |
| | | | | | 2000 | 2000 Accounts Payable | \$55.23 | |
| | | | | | | | \$55.23 | \$55.23 |
| 12/07/2019 | Bill Payment (Check) | 15887 | Streamline | | 100.60 | 100.60 Five Star Bank | | \$200.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$200.00 | |
| | | | | | | | \$200.00 | \$200.00 |
| 12/07/2019 | Bill Payment (Check) | 15888 | Suburban Propane- Ortho | | 100.60 | 100.60 Five Star Bank | | \$148.29 |
| | | | | | 2000 | 2000 Accounts Payable | \$148.29 | |
| | | | | | | | \$148.29 | \$148.29 |
| 12/07/2019 | Bill Payment (Check) | 15889 | Susan Atkinson | | 100.60 | 100.60 Five Star Bank | | \$100.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$100.00 | |
| | | | | | | | \$100.00 | \$100.00 |
| 12/07/2019 | Bill Payment (Check) | 15890 | Talibah Al-Rafiq | | 100.60 | 100.60 Five Star Bank | | \$100.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$100.00 | |
| | | | | | | | \$100.00 | \$100.00 |
| 12/07/2019 | Bill Payment (Check) | 15891 | The Valley Springs News | | 100.60 | 100.60 Five Star Bank | | \$1,590.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$1,590.00 | |
| | | | | | | | \$1,590.00 | \$1,590.00 |
| 12/07/2019 | Bill Payment (Check) | 15892 | Tribble and Ayala | | 100.60 | 100.60 Five Star Bank | | \$17.25 |
| | | | | | 2000 | 2000 Accounts Payable | \$17.25 | |
| | | | | | | | \$17.25 | \$17.25 |
| 12/07/2019 | Bill Payment (Check) | 15893 | Universal DataTech | | 100.60 | 100.60 Five Star Bank | | \$451.03 |
| | | | | | 2000 | 2000 Accounts Payable | \$451.03 | |
| | | | | | | | \$451.03 | \$451.03 |
| 12/07/2019 | Bill Payment (Check) | 15894 | USPS | | 100.60 | 100.60 Five Star Bank | | \$120.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$120.00 | |
| | | | | | | | \$120.00 | \$120.00 |
| 12/07/2019 | Bill Payment (Check) | 15895 | Weber-Ghio & Associates Inc | | 100.60 | 100.60 Five Star Bank | | \$2,434.13 |
| | | | | | 2000 | 2000 Accounts Payable | \$2,434.13 | |
| | | | | | | | \$2,434.13 | \$2,434.13 |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|----------------------|----------------------|---------------------------|--|-----------|--|--------------------|--------------------|
| 12/07/2019 | Bill Payment (Check) | 15896 | Arnaudo Bros., L.P. | | 100.60 | 100.60 Five Star Bank | | \$19,825.05 |
| | | | | | 2000 | 2000 Accounts Payable | \$19,825.05 | \$19,825.05 |
| | | | | | | | \$19,825.05 | \$19,825.05 |
| 12/07/2019 | Bill Payment (Check) | 15897 | Ebbetts Pass Gas Services | Voided | 100.60 | 100.60 Five Star Bank | \$0.00 | |
| | | | | | 2000 | 2000 Accounts Payable | \$0.00 | |
| | | | | | | | \$0.00 | |
| 12/10/2019 | Bill | Acct 502288 Dec 2019 | Campora Propane | | 2000 | 2000 Accounts Payable | | \$115.21 |
| | | | | Propane Gas Refill for Copper Clinic | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$115.21 | |
| | | | | | | | \$115.21 | \$115.21 |
| 12/10/2019 | Bill | | AthenaHealth | | 2000 | 2000 Accounts Payable | | \$144.93 |
| | | | | | 7083.69 | 7083.69 Other purchased services - Clinic | \$144.93 | |
| | | | | | | | \$144.93 | \$144.93 |
| 12/11/2019 | Bill Payment (Check) | 15902 | Anthem Blue Cross | | 100.60 | 100.60 Five Star Bank | | \$3,231.81 |
| | | | | | 2000 | 2000 Accounts Payable | \$3,231.81 | |
| | | | | | | | \$3,231.81 | \$3,231.81 |
| 12/11/2019 | Bill Payment (Check) | 15903 | Aspen Street Architects | | 100.60 | 100.60 Five Star Bank | | \$970.95 |
| | | | | | 2000 | 2000 Accounts Payable | \$970.95 | |
| | | | | | | | \$970.95 | \$970.95 |
| 12/11/2019 | Bill Payment (Check) | 15904 | AT&T 248 134-7000 | | 100.60 | 100.60 Five Star Bank | | \$37.36 |
| | | | | | 2000 | 2000 Accounts Payable | \$37.36 | |
| | | | | | | | \$37.36 | \$37.36 |
| 12/11/2019 | Bill Payment (Check) | 15905 | AT&T 457-7 | | 100.60 | 100.60 Five Star Bank | | \$4.64 |
| | | | | | 2000 | 2000 Accounts Payable | \$4.64 | |
| | | | | | | | \$4.64 | \$4.64 |
| 12/11/2019 | Bill Payment (Check) | 15906 | AT&T OneNet | | 100.60 | 100.60 Five Star Bank | | \$1,114.93 |
| | | | | | 2000 | 2000 Accounts Payable | \$1,114.93 | |
| | | | | | | | \$1,114.93 | \$1,114.93 |
| 12/11/2019 | Bill Payment (Check) | 15907 | Best Best & Krieger, LLP | | 100.60 | 100.60 Five Star Bank | | \$2,075.50 |
| | | | | | 2000 | 2000 Accounts Payable | \$2,075.50 | |
| | | | | | | | \$2,075.50 | \$2,075.50 |
| 12/11/2019 | Bill Payment (Check) | 15908 | Calaveras Power Agency | | 100.60 | 100.60 Five Star Bank | | \$20,460.61 |
| | | | | | 2000 | 2000 Accounts Payable | \$20,460.61 | |
| | | | | | | | \$20,460.61 | \$20,460.61 |
| 12/11/2019 | Bill Payment (Check) | 15909 | Mark Twain Medical Ctr | | 100.60 | 100.60 Five Star Bank | | \$248.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$248.00 | |
| | | | | | | | \$248.00 | \$248.00 |
| 12/11/2019 | Bill Payment (Check) | 15910 | Outlet Tek | | 100.60 | 100.60 Five Star Bank | | \$40.50 |
| | | | | | 2000 | 2000 Accounts Payable | \$40.50 | |
| | | | | | | | \$40.50 | \$40.50 |
| 12/11/2019 | Bill Payment (Check) | 15911 | PG&E 2306121143-1 ortho | Acct # 2306121143-1 | 100.60 | 100.60 Five Star Bank | | \$600.43 |
| | | | | | 2000 | 2000 Accounts Payable | \$600.43 | |
| | | | | | | | \$600.43 | \$600.43 |
| 12/11/2019 | Bill Payment (Check) | 15912 | Staples | | 100.60 | 100.60 Five Star Bank | | \$176.23 |
| | | | | | 2000 | 2000 Accounts Payable | \$176.23 | |
| | | | | | | | \$176.23 | \$176.23 |
| 12/11/2019 | Bill | 530 | Van Lieshout, Patrick | Construction Management Services for Valley Springs Health & Wellness Center - November 2019 | 2000 | 2000 Accounts Payable | | \$5,400.00 |
| | | | | | 152.92 | 152.92 CIP - VS Clinic Land Costs | \$5,400.00 | |
| | | | | | | | \$5,400.00 | \$5,400.00 |
| 12/11/2019 | Bill Payment (Check) | 15913 | Van Lieshout, Patrick | | 100.60 | 100.60 Five Star Bank | | \$5,400.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$5,400.00 | |
| | | | | | | | \$5,400.00 | \$5,400.00 |
| 12/11/2019 | Journal Entry | 15901 | | Final Paycheck | 100.60 | 100.60 Five Star Bank | | \$55.41 |
| | | | | | 7083.09 | 7083.09 Other salaries and wages - Clinic | \$55.41 | |
| | | | | | | | \$55.41 | \$55.41 |
| 12/11/2019 | Journal Entry | 15917 | | VSHWC - Fleece Sweaters | 4083.49 | 4083.49 VSHWC Gross Revenues | | \$4,635.72 |
| | | | | VSHWC - Fleece Sweaters | 100.60 | 100.60 Five Star Bank | \$4,635.72 | |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|----------------------|--------|----------------------------------|--|-----------|--|---------------------|---------------------|
| | | | | | | | \$4,635.72 | \$4,635.72 |
| 12/12/2019 | Bill | | Suburban Propane-Ortho | | 2000 | 2000 Accounts Payable | | \$954.97 |
| | | | | Propane Service Refill for Account 1657-100545 585/590 Stanislaus/Angels Camp | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$954.97 | |
| | | | | | | | \$954.97 | \$954.97 |
| 12/12/2019 | Bill | | Suburban Propane-Ortho | | 2000 | 2000 Accounts Payable | | \$304.40 |
| | | | | Propane Service Refill for Account 1612-211433 1919 Vista Del Lago Suite 9 | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$304.40 | |
| | | | | | | | \$304.40 | \$304.40 |
| 12/12/2019 | Bill | | JWT & Associates, LLP | | 2000 | 2000 Accounts Payable | | \$7,135.00 |
| | | | | Professional Services rendered: Progress billing for the District's audit for June 30, 2019 year end | 8610.24 | 8610.24 Accounting / Audit Fees - District | \$5,500.00 | |
| | | | | Assistance w/ interest on USDA loan & annual depreciation schedules for the year | 8610.24 | 8610.24 Accounting / Audit Fees - District | \$750.00 | |
| | | | | Travel / Out-of-pocket expenses | 8610.24 | 8610.24 Accounting / Audit Fees - District | \$885.00 | |
| | | | | | | | \$7,135.00 | \$7,135.00 |
| 12/12/2019 | Journal Entry | 11549 | | Operating Transfer | 100.60 | 100.60 Five Star Bank | \$250,000.00 | |
| | | | | Operating Transfer 12/12 | 100.70 | 100.70 Five Star Bank - MMA | | \$250,000.00 |
| | | | | | | | \$250,000.00 | \$250,000.00 |
| 12/13/2019 | Bill | D12358 | Delta Building Maintenance | | 2000 | 2000 Accounts Payable | | \$4,766.66 |
| | | | | Janitorial Service for December 2019 | 7083.26 | 7083.26 Other contracted services - Clinic | \$4,766.66 | |
| | | | | | | | \$4,766.66 | \$4,766.66 |
| 12/13/2019 | Journal Entry | 15915 | | VSHWC Deposit | 4083.49 | 4083.49 VSHWC Gross Revenues | | \$300.00 |
| | | | | VSHWC Deposit | 100.30 | 100.30 Umpqua Bank Checking | \$300.00 | |
| | | | | | | | \$300.00 | \$300.00 |
| 12/14/2019 | Bill | | California Special District Assn | | 2000 | 2000 Accounts Payable | | \$2,326.64 |
| | | | | November 2019 Accounting Fees | 8610.24 | 8610.24 Accounting / Audit Fees - District | \$2,326.64 | |
| | | | | | | | \$2,326.64 | \$2,326.64 |
| 12/14/2019 | Bill | | Gateway Press | | 2000 | 2000 Accounts Payable | | \$13.87 |
| | | | | Engraved name plates | 8610.46 | 8610.46 Office and Administrative Supplies - District | \$13.87 | |
| | | | | | | | \$13.87 | \$13.87 |
| 12/14/2019 | Bill | 88676 | Columbia Communications, Inc. | | 2000 | 2000 Accounts Payable | | \$2,496.11 |
| | | | | Motorola CP200D - to be reimbursed by a grant | 7083.69 | 7083.69 Other purchased services - Clinic | \$2,496.11 | |
| | | | | | | | \$2,496.11 | \$2,496.11 |
| 12/14/2019 | Bill | | Kirk Stout | | 2000 | 2000 Accounts Payable | | \$170.00 |
| | | | | VSHWC - Worked at Clinic on December 7 & 12 | 9520.62 | 9520.62 Repairs & Maintenance Grounds | \$170.00 | |
| | | | | | | | \$170.00 | \$170.00 |
| 12/14/2019 | Bill | | AT&T 795-2997749 | | 2000 | 2000 Accounts Payable | | \$68.19 |
| | | | | Acct 171-795-2997-749 | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$68.19 | |
| | | | | | | | \$68.19 | \$68.19 |
| 12/14/2019 | Bill Payment (Check) | 15914 | AT&T 795-2997749 | | 100.60 | 100.60 Five Star Bank | | \$68.19 |
| | | | | | 2000 | 2000 Accounts Payable | \$68.19 | |
| | | | | | | | \$68.19 | \$68.19 |
| 12/14/2019 | Bill Payment (Check) | 15915 | California Special District Assn | | 100.60 | 100.60 Five Star Bank | | \$2,326.64 |
| | | | | | 2000 | 2000 Accounts Payable | \$2,326.64 | |
| | | | | | | | \$2,326.64 | \$2,326.64 |
| 12/14/2019 | Bill Payment (Check) | 15916 | Columbia Communications, Inc. | | 100.60 | 100.60 Five Star Bank | | \$2,496.11 |
| | | | | | 2000 | 2000 Accounts Payable | \$2,496.11 | |
| | | | | | | | \$2,496.11 | \$2,496.11 |
| 12/14/2019 | Bill Payment (Check) | 15917 | Gateway Press | | 100.60 | 100.60 Five Star Bank | | \$13.87 |
| | | | | | 2000 | 2000 Accounts Payable | \$13.87 | |
| | | | | | | | \$13.87 | \$13.87 |
| 12/14/2019 | Bill Payment (Check) | 15918 | Kirk Stout | | 100.60 | 100.60 Five Star Bank | | \$170.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$170.00 | |
| | | | | | | | \$170.00 | \$170.00 |
| 12/14/2019 | Bill Payment (Check) | 15919 | PG&E 42630399709 Hospital | | 100.60 | 100.60 Five Star Bank | | \$12,897.16 |
| | | | | | 2000 | 2000 Accounts Payable | \$12,897.16 | |
| | | | | | | | \$12,897.16 | \$12,897.16 |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|----------------------|-----------------------|---|---|-----------|--|-------------|-----------------|
| 12/14/2019 | Bill Payment (Check) | 15920 | Suburban Propane-Ortho | | 100.60 | 100.60 Five Star Bank | | \$529.33 |
| | | | | | 2000 | 2000 Accounts Payable | \$529.33 | \$529.33 |
| 12/14/2019 | Bill Payment (Check) | 15921 | The Union Democrat | Voided | 100.60 | 100.60 Five Star Bank | \$0.00 | |
| | | | | | 2000 | 2000 Accounts Payable | \$0.00 | \$0.00 |
| 12/16/2019 | Bill | 89110 | RJ Pro Innovative I.T. Services | | 2000 | 2000 Accounts Payable | | \$99.00 |
| | | | | Manage Desktop Support for up to 5 Workstations for District | 8610.69 | 8610.69 Other - IT Services- District | \$99.00 | \$99.00 |
| 12/16/2019 | Bill | 89114 | RJ Pro Innovative I.T. Services | | 2000 | 2000 Accounts Payable | | \$600.00 |
| | | | | Manage Desktop Support for up to 30 Workstations for District | 8610.69 | 8610.69 Other - IT Services- District | \$600.00 | \$600.00 |
| 12/16/2019 | Bill | 70269903 | Nuance Communications, Inc. | | 2000 | 2000 Accounts Payable | | \$79.00 |
| | | | | Nuan Project# 372087; Dragon Medical One, Hosted Monthly Software/License - Month 3 | 7083.69 | 7083.69 Other purchased services - Clinic | \$79.00 | \$79.00 |
| 12/16/2019 | Bill | | James Mosson | | 2000 | 2000 Accounts Payable | | \$731.00 |
| | | | | DEA License Reimbursement | 7083.69 | 7083.69 Other purchased services - Clinic | \$731.00 | \$731.00 |
| 12/17/2019 | Bill | 89117 | RJ Pro Innovative I.T. Services | | 2000 | 2000 Accounts Payable | | \$42.34 |
| | | | | 2 year domain name (mthcd.org) at Godaddy | 7083.69 | 7083.69 Other purchased services - Clinic | \$42.34 | \$42.34 |
| 12/17/2019 | Bill | Acct#0015199010 Dec19 | Alpine Natural Gas | | 2000 | 2000 Accounts Payable | | \$875.33 |
| | | | | Natural Gas for VSHWC Service from 11-18-19 to 12-17-19 | 7083.80 | 7083.80 Utilities - Electrical, Gas, Water, other - Clinic | \$875.33 | \$875.33 |
| 12/17/2019 | Bill | | AT&T 209-772-2791 VSHWC | | 2000 | 2000 Accounts Payable | | \$372.38 |
| | | | | Telephone service for 209 772-2291 724 for VSHWC | 7083.80 | 7083.80 Utilities - Electrical, Gas, Water, other - Clinic | \$372.38 | \$372.38 |
| 12/17/2019 | Bill | | AT&T 209 772-7070 662 VSHWC Main Phone Line | | 2000 | 2000 Accounts Payable | | \$84.55 |
| | | | | VSHWC phone 209-772-7070 662 0 | 7083.80 | 7083.80 Utilities - Electrical, Gas, Water, other - Clinic | \$84.55 | \$84.55 |
| 12/17/2019 | Bill | | AT&T 209-772-2791 VSHWC | | 2000 | 2000 Accounts Payable | | \$954.72 |
| | | | | Telephone service for 209 772-1005 735 for VSHWC | 7083.80 | 7083.80 Utilities - Electrical, Gas, Water, other - Clinic | \$954.72 | \$954.72 |
| 12/17/2019 | Bill | | Suburban Propane-Ortho | | 2000 | 2000 Accounts Payable | | \$219.11 |
| | | | | Propane Service Refill for Account 1657-100545 585/590 Stanislaus/Angels Camp | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$219.11 | \$219.11 |
| 12/17/2019 | Bill | 257 | Your Type Graphic Design | | 2000 | 2000 Accounts Payable | | \$68.32 |
| | | | | VSHWC Wheelchair Floor Decal | 7083.46 | 7083.46 Office and Administrative supplies - Clinic | \$68.32 | \$68.32 |
| 12/17/2019 | Journal Entry | 15906 | | Wages - District | 8610.09 | 8610.09 Other salaries and wages - Admin. | \$7,733.33 | |
| | | | | Wages - Clinic | 7083.09 | 7083.09 Other salaries and wages - Clinic | \$27,943.64 | |
| | | | | Employer Tax Expense (Medicare)Dist | 8610.10 | 8610.10 Payroll taxes - Admin. | \$176.07 | |
| | | | | Employer Tax Expense (Medicare)Clinic | 7083.10 | 7083.10 Payroll taxes - Clinic | \$341.25 | |
| | | | | Employer Tax Expense (SocSec)Dist | 8610.10 | 8610.10 Payroll taxes - Admin. | \$206.05 | |
| | | | | Employer Tax Expense (SocSec)Clinic | 7083.10 | 7083.10 Payroll taxes - Clinic | \$1,459.10 | |
| | | | | Employer Tax Expense (SUI & IT)Clinic | 7083.10 | 7083.10 Payroll taxes - Clinic | \$112.35 | |
| | | | | Medicare - ER & EE | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$1,034.64 |
| | | | | SocSec - ER & EE | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$3,330.30 |
| | | | | Federal W/H | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$4,896.74 |
| | | | | State W/H | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$1,842.02 |
| | | | | State SUI & CA Employment Training | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$112.35 |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|----------------------|--------------|---------------------------------|---|-----------|---|--------------------|--------------------|
| | | | | VSHWC Bank | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$109.00 |
| | | | | Payroll Processing Expense - District | 8610.22 | 8610.22 Consulting and Management Fees - District | \$14.72 | |
| | | | | Payroll Processing Expense - Clinic | 7083.22 | 7083.22 Consulting and Management fees - Clinic | \$94.28 | |
| | | | | Payroll Liabilities | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | \$11,216.05 | |
| | | | | VSHWC Bank | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$11,216.05 |
| | | | | Checks Issued | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | | \$654.60 |
| | | | | Direct Deposit - VSHWC Checking Acct | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$26,101.14 |
| | | | | | | | \$49,296.84 | \$49,296.84 |
| 12/17/2019 | Bill Payment (Check) | ACH 12/17 | Umpqua Bank Credit Card | | 100.60 | 100.60 Five Star Bank | | \$5,526.41 |
| | | | | | 2000 | 2000 Accounts Payable | \$5,526.41 | |
| | | | | | | | \$5,526.41 | \$5,526.41 |
| 12/18/2019 | Bill Payment (Check) | 15922 | The Union Democrat | | 100.60 | 100.60 Five Star Bank | | \$1,338.60 |
| | | | | | 2000 | 2000 Accounts Payable | \$1,338.60 | |
| | | | | | | | \$1,338.60 | \$1,338.60 |
| 12/18/2019 | Bill | | Medi-Tek Inc | | 2000 | 2000 Accounts Payable | | \$700.00 |
| | | | | Preventative Maintenance Service Agreement for VSHWC | 7083.26 | 7083.26 Other contracted services - Clinic | \$700.00 | |
| | | | | | | | \$700.00 | \$700.00 |
| 12/18/2019 | Bill Payment (Check) | 15923 | Medi-Tek Inc | | 100.60 | 100.60 Five Star Bank | | \$700.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$700.00 | |
| | | | | | | | \$700.00 | \$700.00 |
| 12/18/2019 | Bill | 3434026610 | Staples | | 2000 | 2000 Accounts Payable | | \$477.41 |
| | | | | Office supplies purchased for VSHWC | 7083.46 | 7083.46 Office and Administrative supplies - Clinic | \$477.41 | |
| | | | | | | | \$477.41 | \$477.41 |
| 12/19/2019 | Bill | 3232 | La Contenta Plaza | | 2000 | 2000 Accounts Payable | | \$1,287.77 |
| | | | | Valley Springs CCWD Water & Sewer Bill for 7/16/19 to 9/15/19 and Disposal Service September& October 2019 | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$1,287.77 | |
| | | | | | | | \$1,287.77 | \$1,287.77 |
| 12/19/2019 | Bill | | AT&T 795-2997749 | | 2000 | 2000 Accounts Payable | | \$135.67 |
| | | | | Acct 171-795-2997-749 | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$135.67 | |
| | | | | | | | \$135.67 | \$135.67 |
| 12/20/2019 | Check | SVCCHRG | | Service Charge | 100.30 | 100.30 Umpqua Bank Checking | | \$49.98 |
| | | | | | 8610.86 | 8610.86 Dues & Subscriptions - District | \$49.98 | |
| | | | | | | | \$49.98 | \$49.98 |
| 12/20/2019 | Journal Entry | 15916 | | VSHWC deposit | 4083.49 | 4083.49 VSHWC Gross Revenues | | \$235.00 |
| | | | | VSHWC deposit | 100.30 | 100.30 Umpqua Bank Checking | \$235.00 | |
| | | | | | | | \$235.00 | \$235.00 |
| 12/20/2019 | Bill Payment (Check) | ACH 12/20/19 | AthenaHealth | | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$144.93 |
| | | | | | 2000 | 2000 Accounts Payable | \$144.93 | |
| | | | | | | | \$144.93 | \$144.93 |
| 12/20/2019 | Journal Entry | 15919 | | To Record Cleared Payroll Check for Mary Ann Carley | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | | \$599.19 |
| | | | | | 2110.00 | 2110.00 Payroll Liabilities - New Account for 2019 | \$599.19 | |
| | | | | | | | \$599.19 | \$599.19 |
| 12/20/2019 | Bill Payment (Check) | 15993 | Your Type Graphic Design | | 100.60 | 100.60 Five Star Bank | | \$68.32 |
| | | | | | 2000 | 2000 Accounts Payable | \$68.32 | |
| | | | | | | | \$68.32 | \$68.32 |
| 12/21/2019 | Bill | 89127 | RJ Pro Innovative I.T. Services | | 2000 | 2000 Accounts Payable | | \$600.00 |
| | | | | Coordinate w/ AT&T on installation; Configure network for new internet; Setup server components (router and modem) for network connection & testing; Coordinate w/ AMS on network settings. | 7083.29 | 7083.29 Other Professional fees - Clinic | \$600.00 | |
| | | | | | | | \$600.00 | \$600.00 |
| 12/23/2019 | Bill | 70271471 | Nuance Communications, Inc. | | 2000 | 2000 Accounts Payable | | \$79.00 |
| | | | | Nuan Project# 373032; Dragon Medical One, Hosted Monthly Software/License - Month 2 | 7083.69 | 7083.69 Other purchased services - Clinic | \$79.00 | |
| | | | | | | | \$79.00 | \$79.00 |
| 12/23/2019 | Check | 15924 | Harvard M. Robbins, M.D. | Services Rendered | 100.60 | 100.60 Five Star Bank | | \$20,000.00 |
| | | | | Services Rendered | 7083.09 | 7083.09 Other salaries and wages - Clinic | \$20,000.00 | |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|------------------|-----------------------|-----------------------------------|--|-----------|--|--------------------|--------------------|
| | | | | | | | \$20,000.00 | \$20,000.00 |
| 12/23/2019 | Journal Entry | 15911 | | December 2019 Rent for San Andreas Medical & Professional Offices - BLDG E | 9260.02 | 9260.02 MOB Rents Revenue | | \$12,627.30 |
| | | | | December 2019 Rent for San Andreas Medical & Professional Offices - BLDG E | 100.30 | 100.30 Umpqua Bank Checking | \$12,627.30 | |
| | | | | | | | \$12,627.30 | \$12,627.30 |
| 12/25/2019 | Bill | 971250 | Modesto Welding Products | Nitrogen Liquid & Hazardous Mat'l Fee for VSHWC | 2000 | 2000 Accounts Payable | | \$35.06 |
| | | | | | 7083.36 | 7083.36 Oxygen and Other Medical Gases - Clinic | \$35.06 | |
| | | | | | | | \$35.06 | \$35.06 |
| 12/26/2019 | Bill | Acct#1046 Dec2019 | Calaveras Public Utility District | Acct 1046 Service From 11/26 to 12/26/2019 | 2000 | 2000 Accounts Payable | | \$562.56 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$562.56 | |
| | | | | | | | \$562.56 | \$562.56 |
| 12/26/2019 | Bill | Acct#1043 Dec2019 | Calaveras Public Utility District | Acct 1043 Service From 11/26 to 12/26/2019 | 2000 | 2000 Accounts Payable | | \$502.06 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$502.06 | |
| | | | | | | | \$502.06 | \$502.06 |
| 12/26/2019 | Bill | Acct#1042 Dec2019 | Calaveras Public Utility District | Acct 1042 Service From 11/26 to 12/26/2019 | 2000 | 2000 Accounts Payable | | \$562.56 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$562.56 | |
| | | | | | | | \$562.56 | \$562.56 |
| 12/26/2019 | Bill | Acct#1042 Dec19 | San Andreas Sanitary District | Sewer Service - Acct # 1042 | 2000 | 2000 Accounts Payable | | \$6,492.09 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$6,492.09 | |
| | | | | | | | \$6,492.09 | \$6,492.09 |
| 12/26/2019 | Check | 15925 | Joel Eidelson, MD | 3 months work (1/4yr salary) - Joel Eidelson, MD | 100.60 | 100.60 Five Star Bank | | \$65,000.00 |
| | | | | | 7083.09 | 7083.09 Other salaries and wages - Clinic | \$65,000.00 | |
| | | | | | | | \$65,000.00 | \$65,000.00 |
| 12/26/2019 | Check | 15926 | Joel Eidelson, MD | Joel Eidelson, MD - Travel Costs | 100.60 | 100.60 Five Star Bank | | \$3,271.20 |
| | | | | | 7083.88 | 7083.88 Travel costs - Clinic | \$3,271.20 | |
| | | | | | | | \$3,271.20 | \$3,271.20 |
| 12/26/2019 | Check | 15927 | Joel Eidelson, MD | Joel Eidelson, MD - Bonus | 100.60 | 100.60 Five Star Bank | | \$7,500.00 |
| | | | | | 7083.29 | 7083.29 Other Professional fees - Clinic | \$7,500.00 | |
| | | | | | | | \$7,500.00 | \$7,500.00 |
| 12/26/2019 | Check | 15928 | Joel Eidelson, MD | Joel Eidelson, MD - Health Insurance | 100.60 | 100.60 Five Star Bank | | \$2,500.00 |
| | | | | | 7083.13 | 7083.13 Group Health & Welfare Insurance - Clinic | \$2,500.00 | |
| | | | | | | | \$2,500.00 | \$2,500.00 |
| 12/26/2019 | Check | 15929 | Joel Eidelson, MD | Joel Eidelson, MD - CME | 100.60 | 100.60 Five Star Bank | | \$1,320.00 |
| | | | | | 7083.69 | 7083.69 Other purchased services - Clinic | \$1,320.00 | |
| | | | | | | | \$1,320.00 | \$1,320.00 |
| 12/27/2019 | Bill | 89135 | RJ Pro Innovative I.T. Services | Configure 4 printers; Setup following: Fax, Scan-to-network; Scan-to-email; Default printers per computer. | 2000 | 2000 Accounts Payable | | \$255.00 |
| | | | | | 8610.69 | 8610.69 Other - IT Services- District | \$255.00 | |
| | | | | | | | \$255.00 | \$255.00 |
| 12/27/2019 | Bill | Acct#010685-001 Dec19 | City of Angels | Acct 010685-001 -Service Period 11/21/19 to 12/20/19 for 590 Stanislaus Ave - Irrigation | 2000 | 2000 Accounts Payable | | \$147.52 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$147.52 | |
| | | | | | | | \$147.52 | \$147.52 |
| 12/27/2019 | Bill | Acct#010685-000 Dec19 | City of Angels | Acct 010685-000 -Service Period 11/21/19 to 12/20/19 for 590 Stanislaus Ave | 2000 | 2000 Accounts Payable | | \$494.62 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$494.62 | |
| | | | | | | | \$494.62 | \$494.62 |
| 12/27/2019 | Bill | Acct#006639-000 Dec19 | City of Angels | Acct 006639-000 -Service Period 11/21/19 to 12/20/19 for 222 S Main St | 2000 | 2000 Accounts Payable | | \$339.08 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$339.08 | |
| | | | | | | | \$339.08 | \$339.08 |
| 12/27/2019 | Bill | | PG&E 46578486352 VS Clinic # 10 | PG&E 46578486352 VS Clinic # 1 | 2000 | 2000 Accounts Payable | | \$122.09 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$122.09 | |
| | | | | | | | \$122.09 | \$122.09 |
| 12/27/2019 | Bill | | PG&E 46995152991 VS Clinic # 9 | PG&E 46995152991 VS Clinic # 9 | 2000 | 2000 Accounts Payable | | \$252.59 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$252.59 | |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|------------------|----------|--|---|-----------|---|--------------------|--------------------|
| | | | | | | Water, Phone, other | | |
| | | | | | | | \$252.59 | \$252.59 |
| 12/27/2019 | Bill | | PG&E Occupational Health | | 2000 | 2000 Accounts Payable | | \$4.93 |
| | | | | Acct# 2148202072-0 for Se Cor HWY49 / Stanislaus Ave / Angels Camp | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$4.93 | |
| | | | | | | | \$4.93 | \$4.93 |
| 12/27/2019 | Bill | 49650 | California Special District Assn | | 2000 | 2000 Accounts Payable | | \$3,560.52 |
| | | | | December 2019 Accounting Fees | 8610.24 | 8610.24 Accounting / Audit Fees - District | \$3,560.52 | |
| | | | | | | | \$3,560.52 | \$3,560.52 |
| 12/27/2019 | Journal Entry | 15912 | | Operating Transfer 12/27 | 100.60 | 100.60 Five Star Bank | | \$50,000.00 |
| | | | | Operating Transfer 12/27 | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | \$50,000.00 | |
| | | | | | | | \$50,000.00 | \$50,000.00 |
| 12/28/2019 | Bill | | Debbie Sellick | | 2000 | 2000 Accounts Payable | | \$100.00 |
| | | | | Board Meeting - December 2019 | 8610.90 | 8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District | \$100.00 | |
| | | | | | | | \$100.00 | \$100.00 |
| 12/28/2019 | Bill | | Lin Reed | | 2000 | 2000 Accounts Payable | | \$100.00 |
| | | | | Board of Director Stipend for December 2019 | 8610.90 | 8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District | \$100.00 | |
| | | | | | | | \$100.00 | \$100.00 |
| 12/28/2019 | Bill | | Susan Atkinson | | 2000 | 2000 Accounts Payable | | \$100.00 |
| | | | | Board Meeting - December 2019 | 8610.90 | 8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District | \$100.00 | |
| | | | | | | | \$100.00 | \$100.00 |
| 12/28/2019 | Bill | | Talbah Al-Rafiq | | 2000 | 2000 Accounts Payable | | \$100.00 |
| | | | | Board Meeting - December 2019 | 8610.90 | 8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District | \$100.00 | |
| | | | | | | | \$100.00 | \$100.00 |
| 12/28/2019 | Bill | | Kathy Toepel | | 2000 | 2000 Accounts Payable | | \$100.00 |
| | | | | Board Meeting - December 2019 | 8610.90 | 8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District | \$100.00 | |
| | | | | | | | \$100.00 | \$100.00 |
| 12/28/2019 | Bill | 101 | Chad Poortinga | | 2000 | 2000 Accounts Payable | | \$300.00 |
| | | | | 30-60 sec promo video | 7083.29 | 7083.29 Other Professional fees - Clinic | \$300.00 | |
| | | | | | | | \$300.00 | \$300.00 |
| 12/29/2019 | Bill | | PG&E 07532672789-5 James Dalton(Angels Camp) | | 2000 | 2000 Accounts Payable | | \$1,315.13 |
| | | | | Electric Charges for James Dalton Clinic in Angles Camp Acct # 0753262789-5 | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$1,315.13 | |
| | | | | | | | \$1,315.13 | \$1,315.13 |
| 12/30/2019 | Bill | 1252343 | Alliant Insurance Services, Inc.- NPB Main | | 2000 | 2000 Accounts Payable | | \$250.00 |
| | | | | New Business Premium | 8610.82 | 8610.82 Insurance - District | \$250.00 | |
| | | | | | | | \$250.00 | \$250.00 |
| 12/31/2019 | Journal Entry | 11544 | | Rent - Resource Connection | 9260.03 | 9260.03 Child Advocacy Rent Revenue | | \$750.00 |
| | | | | Rent - Resource Connection | 100.30 | 100.30 Umpqua Bank Checking | \$750.00 | |
| | | | | | | | \$750.00 | \$750.00 |
| 12/31/2019 | Bill | 45480 | Calaveras First | | 2000 | 2000 Accounts Payable | | \$866.84 |
| | | | | Accounting Clerk Ad for December 2019 | 8610.89 | 8610.89 Recruiting - District | \$866.84 | |
| | | | | | | | \$866.84 | \$866.84 |
| 12/31/2019 | Deposit | INTEREST | | Interest Earned | 100.70 | 100.70 Five Star Bank - MMA | \$4,855.44 | |
| | | | | | 9060.00 | 9060.00 Income, Gains & losses from investments - District | | \$4,855.44 |
| | | | | | | | \$4,855.44 | \$4,855.44 |
| 12/31/2019 | Bill | 4643 | The Valley Springs News | | 2000 | 2000 Accounts Payable | | \$1,415.00 |
| | | | | Advertising for new VSHWC | 7083.86 | 7083.86 Dues and Subscriptions - Clinic | \$1,415.00 | |
| | | | | | | | \$1,415.00 | \$1,415.00 |
| 12/31/2019 | Bill | | PG&E 74021406306 SAFMC | | 2000 | 2000 Accounts Payable | | \$448.44 |
| | | | | Acct 7402140630-6 | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$448.44 | |
| | | | | | | | \$448.44 | \$448.44 |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|------------|----------------------|---------------|----------------------------------|---|-----------|---|---------------------|---------------------|
| 12/31/2019 | Deposit | INTEREST | | Interest Earned | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | \$9.45 | |
| | | | | | 9060.00 | 9060.00 Income, Gains & losses from investments - District | | \$9.45 |
| | | | | | | | \$9.45 | \$9.45 |
| 12/31/2019 | Journal Entry | 11550 | | Transfer | 100.60 | 100.60 Five Star Bank | | \$50,000.00 |
| | | | | Transfer | 100.80 | 100.80 Five Star Bank - Valley Springs Health & WC Checking | \$50,000.00 | |
| | | | | | | | \$50,000.00 | \$50,000.00 |
| 12/31/2019 | Journal Entry | 15902 | | Dec 2019 Additional Monthly Amortization Schedule | 9520.72 | 9520.72 Depreciation | \$10,137.90 | |
| | | | | Dec 2019 Additional Monthly Amortization Schedule | 2219 | 2219 Capital Lease | | \$10,137.90 |
| | | | | | | | \$10,137.90 | \$10,137.90 |
| 12/31/2019 | Journal Entry | 15903 | | December 2019 Monthly Amortization Schedule | 2128.01 | 2128.01 Deferred Capital Lease | \$35,506.59 | |
| | | | | December 2019 Monthly Amortization Schedule | 9260.01 | 9260.01 Deferred Lease Income | | \$26,737.49 |
| | | | | December 2019 Monthly Amortization Schedule | 2219 | 2219 Capital Lease | | \$8,769.10 |
| | | | | December 2019 Monthly Amortization Schedule | 2128.02 | 2128.02 Deferred Utilities Reimbursement | \$64,493.41 | |
| | | | | December 2019 Monthly Amortization Schedule | 9260.01 | 9260.01 Deferred Lease Income | | \$64,493.41 |
| | | | | | | | \$100,000.00 | \$100,000.00 |
| 12/31/2019 | Journal Entry | 15904 | | December 2019 Accrual Deferred Reimbursement Calaveras County | 2129 | 2129 Other Third Party Reimbursement - Calaveras County | \$92,085.75 | |
| | | | | December 2019 Accrual Deferred Reimbursement Calaveras County | 9160.00 | 9160.00 Property Tax Revenues - District | | \$92,085.75 |
| | | | | | | | \$92,085.75 | \$92,085.75 |
| 12/31/2019 | Journal Entry | 15908 | | Payroll for Dr. Joel Eidelson for December 2019 pay | 2021 | 2021 Accrued Payroll - Clinic | | \$21,666.67 |
| | | | | Payroll for Dr. Joel Eidelson for December 2019 pay | 7083.20 | 7083.20 Medical - Physicians - Clinic | \$21,666.67 | |
| | | | | | | | \$21,666.67 | \$21,666.67 |
| 12/31/2019 | Deposit | INTEREST | | Interest Earned | 100.40 | 100.40 Money Market - Umpqua | \$1.46 | |
| | | | | | 9060.00 | 9060.00 Income, Gains & losses from investments - District | | \$1.46 |
| | | | | | | | \$1.46 | \$1.46 |
| 12/31/2019 | Bill | | Calaveras Telephone | Telephone Service for Copper. location - Period ending 12/31/2019 | 2000 | 2000 Accounts Payable | | \$479.49 |
| | | | | | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$479.49 | |
| | | | | | | | \$479.49 | \$479.49 |
| 12/31/2019 | Journal Entry | 15914 | | off balance | 100.60 | 100.60 Five Star Bank | | \$207.90 |
| | | | | | 8610.46 | 8610.46 Office and Administrative Supplies - District | \$207.90 | |
| | | | | | | | \$207.90 | \$207.90 |
| 12/31/2019 | Deposit | INTEREST | | Interest Earned | 103.00 | 103.00 CalTRUST | \$17,590.73 | |
| | | | | | 9060.00 | 9060.00 Income, Gains & losses from investments - District | | \$17,590.73 |
| | | | | | | | \$17,590.73 | \$17,590.73 |
| 12/31/2019 | Deposit | INTEREST | | Interest Earned | 100.60 | 100.60 Five Star Bank | \$38.31 | |
| | | | | | 9060.00 | 9060.00 Income, Gains & losses from investments - District | | \$38.31 |
| | | | | | | | \$38.31 | \$38.31 |
| 12/31/2019 | Bill | Dec19 CC STMT | Umpqua Bank Credit Card | Round Table | 2000 | 2000 Accounts Payable | | \$2,556.16 |
| | | | | Christmas Decorations, Batteries/Hangers, Lock directions stickers, floor mat, blinds.com, paper copies, USPS | 7083.43 | 7083.43 Food - Clinic | \$121.39 | |
| | | | | Calaveras Mini Storage, Amazon, Lowes/plants, acrobat pro sub | 7083.46 | 7083.46 Office and Administrative supplies - Clinic | \$513.59 | |
| | | | | Motherlode answering services | 7083.69 | 7083.69 Other purchased services - Clinic | \$1,026.23 | |
| | | | | Apple Store, QB | 7083.85 | 7083.85 Telephone and Communications - Clinic | \$222.00 | |
| | | | | Calaveras county chamber of commerce | 8610.69 | 8610.69 Other - IT Services- District | \$657.95 | |
| | | | | | 8610.86 | 8610.86 Dues & Subscriptions - District | \$15.00 | |
| | | | | | | | \$2,556.16 | \$2,556.16 |
| 12/31/2019 | Bill Payment (Check) | 15991 | J.M. Keckler Medical Sales, Inc. | | 100.60 | 100.60 Five Star Bank | | \$882.67 |
| | | | | | 2000 | 2000 Accounts Payable | \$882.67 | |
| | | | | | | | \$882.67 | \$882.67 |
| 12/31/2019 | Bill | | James Mosson | Dr. James Mosson - Salary for 11/23/19 - 12/31/19 | 2000 | 2000 Accounts Payable | | \$11,700.00 |
| | | | | | 7083.09 | 7083.09 Other salaries and wages - Clinic | \$11,700.00 | |
| | | | | | | | \$11,700.00 | \$11,700.00 |
| 12/31/2019 | Bill Payment (Check) | 15992 | James Mosson | | 100.60 | 100.60 Five Star Bank | | \$11,700.00 |
| | | | | | 2000 | 2000 Accounts Payable | \$11,700.00 | |
| | | | | | | | \$11,700.00 | \$11,700.00 |
| 12/31/2019 | Bill | 78427 | Tribble and Ayala | Print & e-mail payroll summaries | 2000 | 2000 Accounts Payable | | \$17.25 |
| | | | | | 8610.24 | 8610.24 Accounting / Audit Fees - District | \$17.25 | |
| | | | | | | | \$17.25 | \$17.25 |
| 12/31/2019 | Bill | 8128929746 | Shred-It | | 2000 | 2000 Accounts Payable | | \$68.60 |

| DATE | TRANSACTION TYPE | NUM | NAME | MEMO/DESCRIPTION | ACCOUNT # | ACCOUNT | DEBIT | CREDIT |
|--------------|------------------|-----------|--------------------------|---|-----------|--|-----------------------|-----------------------|
| | | | | Service location with 3 containers @ VSHWC | 7083.46 | 7083.46 Office and Administrative supplies - Clinic | \$68.60 | |
| | | | | | | | \$68.60 | \$68.60 |
| 12/31/2019 | Bill | 2019-37 | Cheryl Duncan Consulting | | 2000 | 2000 Accounts Payable | | \$14,915.48 |
| | | | | Consultant for Clinic Project - 97.75 hours for December 2019 | 7083.22 | 7083.22 Consulting and Management fees - Clinic | \$14,915.48 | |
| | | | | | | | \$14,915.48 | \$14,915.48 |
| 12/31/2019 | Bill | 1219 | J.S. West | | 2000 | 2000 Accounts Payable | | \$543.38 |
| | | | | Inv 1219 for Propane gas at the Angels Camp location | 9520.80 | 9520.80 Utilities - Electrical, Gas, Water, Phone, other | \$543.38 | |
| | | | | | | | \$543.38 | \$543.38 |
| 12/31/2019 | Bill | OCT-DEC19 | Peggy Stout | | 2000 | 2000 Accounts Payable | | \$359.13 |
| | | | | Mileage expense report / Reimbursement for various travel locations | 8610.88 | 8610.88 Travel - District | \$359.13 | |
| | | | | | | | \$359.13 | \$359.13 |
| TOTAL | | | | | | | \$1,116,421.70 | \$1,116,421.70 |

Mark Twain Healthcare District

BILL PAYMENT LIST

December 2019

| DATE | NUM | VENDOR | AMOUNT |
|-----------------------|-------|--|------------|
| 100.60 Five Star Bank | | | |
| 12/07/2019 | 15854 | Cheryl Duncan Consulting | -21,112.41 |
| 12/07/2019 | 15855 | Your Type Graphic Design | -860.04 |
| 12/07/2019 | 15856 | AT&T 209 772-7070 662 VSHWC Main Phone Line | -84.67 |
| 12/07/2019 | 15857 | AT&T 209-772-2791 VSHWC | -810.07 |
| 12/07/2019 | 15858 | Best Best & Krieger, LLP | -4,194.50 |
| 12/07/2019 | 15859 | Cal.net-Motherlode | -24.95 |
| 12/07/2019 | 15860 | Calaveras County Water District | -2,979.15 |
| 12/07/2019 | 15861 | Calaveras First | -1,116.89 |
| 12/07/2019 | 15862 | Calaveras Public Utility District | -2,146.76 |
| 12/07/2019 | 15863 | Calaveras Telephone | -479.49 |
| 12/07/2019 | 15864 | City of Angels | -904.34 |
| 12/07/2019 | 15865 | Debbie Sellick | -100.00 |
| 12/07/2019 | 15866 | Donna Koplen | -1,074.06 |
| 12/07/2019 | 15867 | Helen & Company Advertising Inc. | -247.50 |
| 12/07/2019 | 15868 | J.M. Keckler Medical Sales, Inc. | -4,463.76 |
| 12/07/2019 | 15869 | J.S. West | -199.81 |
| 12/07/2019 | 15870 | Lin Reed | -100.00 |
| 12/07/2019 | 15871 | MedPro Waste Disposal LLC | -108.00 |
| 12/07/2019 | 15859 | Mobile Modular | 0.00 |
| 12/07/2019 | 15873 | Nuance Communications, Inc. | -779.00 |
| 12/07/2019 | 15874 | PG&E 07532672789-5 James Dalton(Angels Camp) | -1,117.78 |
| 12/07/2019 | 15862 | PG&E 39918320076 Cancer | 0.00 |
| 12/07/2019 | 15876 | PG&E 46578486352 VS Clinic # 10 | -148.00 |
| 12/07/2019 | 15877 | PG&E 46995152991 VS Clinic # 9 | -233.74 |
| 12/07/2019 | 15878 | PG&E 71068388090 Pain Mgmt | -485.97 |
| 12/07/2019 | 15880 | PG&E 89195984003 Cancer/Infusion | -737.58 |
| 12/07/2019 | 15881 | Randy Smart | -221.56 |
| 12/07/2019 | 15882 | RJ Pro Innovative I.T. Services | -699.00 |
| 12/07/2019 | 15883 | San Andreas Sanitary District | -6,492.09 |
| 12/07/2019 | 15884 | Shred-It | -57.25 |
| 12/07/2019 | 15885 | Signal Service, Inc. | -4,029.97 |
| 12/07/2019 | 15886 | Staples | -55.23 |
| 12/07/2019 | 15887 | Streamline | -200.00 |
| 12/07/2019 | 15888 | Suburban Propane-Ortho | -148.29 |
| 12/07/2019 | 15889 | Susan Atkinson | -100.00 |
| 12/07/2019 | 15890 | Talibah Al-Rafiq | -100.00 |
| 12/07/2019 | 15891 | The Valley Springs News | -1,590.00 |
| 12/07/2019 | 15892 | Tribble and Ayala | -17.25 |
| 12/07/2019 | 15893 | Universal DataTech | -451.03 |
| 12/07/2019 | 15894 | USPS | -120.00 |
| 12/07/2019 | 15895 | Weber-Ghio & Associates Inc | -2,434.13 |
| 12/07/2019 | 15896 | Arnaudo Bros., L.P. | -19,825.05 |
| 12/07/2019 | 15897 | Ebbetts Pass Gas Services | 0.00 |

| DATE | NUM | VENDOR | AMOUNT |
|--|--------------|----------------------------------|-----------------------|
| 12/11/2019 | 15902 | Anthem Blue Cross | -3,231.81 |
| 12/11/2019 | 15903 | Aspen Street Architects | -970.95 |
| 12/11/2019 | 15904 | AT&T 248 134-7000 | -37.36 |
| 12/11/2019 | 15905 | AT&T 457-7 | -4.64 |
| 12/11/2019 | 15906 | AT&T OneNet | -1,114.93 |
| 12/11/2019 | 15907 | Best Best & Krieger, LLP | -2,075.50 |
| 12/11/2019 | 15908 | Calaveras Power Agency | -20,460.61 |
| 12/11/2019 | 15909 | Mark Twain Medical Ctr | -248.00 |
| 12/11/2019 | 15910 | Outlet Tek | -40.50 |
| 12/11/2019 | 15911 | PG&E 2306121143-1 ortho | -600.43 |
| 12/11/2019 | 15912 | Staples | -176.23 |
| 12/11/2019 | 15913 | Van Lieshout, Patrick | -5,400.00 |
| 12/14/2019 | 15914 | AT&T 795-2997749 | -68.19 |
| 12/14/2019 | 15915 | California Special District Assn | -2,326.64 |
| 12/14/2019 | 15916 | Columbia Communications, Inc. | -2,496.11 |
| 12/14/2019 | 15917 | Gateway Press | -13.87 |
| 12/14/2019 | 15918 | Kirk Stout | -170.00 |
| 12/14/2019 | 15919 | PG&E 42630399709 Hospital | -12,897.16 |
| 12/14/2019 | 15920 | Suburban Propane-Ortho | -529.33 |
| 12/14/2019 | 15921 | The Union Democrat | 0.00 |
| 12/18/2019 | 15922 | The Union Democrat | -1,338.60 |
| 12/18/2019 | 15923 | Medi-Tek Inc | -700.00 |
| 12/01/2019 | 15968 | Kathy Toepel | -100.00 |
| 12/17/2019 | ACH 12/17 | Umpqua Bank Credit Card | -5,526.41 |
| 12/31/2019 | 15991 | J.M. Keckler Medical Sales, Inc. | -882.67 |
| 12/31/2019 | 15992 | James Mosson | -11,700.00 |
| 12/20/2019 | 15993 | Your Type Graphic Design | -68.32 |
| Total for 100.60 Five Star Bank | | | \$ -154,227.58 |
| 100.80 Five Star Bank - Valley Springs Health & WC Checking | | | |
| 12/20/2019 | ACH 12/20/19 | AthenaHealth | -144.93 |
| Total for 100.80 Five Star Bank - Valley Springs Health & WC Checking | | | \$ -144.93 |
| Not Specified | | | |
| 12/07/2019 | | PG&E 74021406306 SAFMC | 0.00 |
| Total for Not Specified | | | \$0.00 |

Mark Twain Healthcare District

BALANCE SHEET

As of December 31, 2019

| | TOTAL | |
|---|------------------------|-------------------------|
| | AS OF DEC 31, 2019 | AS OF DEC 31, 2018 (PY) |
| ASSETS | | |
| Current Assets | | |
| Bank Accounts | | |
| 100.30 Umpqua Bank Checking | 125,504.07 | 273,323.04 |
| 100.40 Money Market - Umpqua | 4,903.60 | 272,187.16 |
| 100.50 Stockton Bank of | 311,481.83 | 214,336.11 |
| 100.60 Five Star Bank | 19,949.69 | -8,507.46 |
| 100.70 Five Star Bank - MMA | 2,720,003.53 | 331,919.06 |
| 100.80 Five Star Bank - Valley Springs Health & WC Checking | 79,084.63 | 20,000.13 |
| 1820 VSHWC - Petty Cash | 400.00 | |
| Total Bank Accounts | \$3,261,327.35 | \$1,103,258.04 |
| Accounts Receivable | | |
| 1200 Accounts Receivable | -1,106.89 | 56,630.33 |
| 1201 Allowance for Doubtful Accounts | 0.00 | 0.00 |
| Total Accounts Receivable | \$ -1,106.89 | \$56,630.33 |
| Other Current Assets | | |
| 101.00 Umpqua Investments | 497,024.09 | 712,399.85 |
| 102.00 CDARS Investments | 0.00 | 0.00 |
| 103.00 CalTRUST | 10,387,160.35 | |
| 1069 Due from Calaveras County - New GL# | 1,105,029.00 | |
| 115.05 Due From Calaveras County | -55,651.96 | 496,002.00 |
| 115.10 Due from MTSJHC | 0.00 | 0.00 |
| 115.20 Accrued Lease Revenue | 11,994.27 | 0.00 |
| 115.30 Due from Deide Construction | 0.00 | 0.00 |
| 115.40 Accrued Interest Receivable | 0.00 | 0.00 |
| 120. Rent Receivable | 0.00 | 0.00 |
| 130.00 Prepaid Expenses | | |
| 130.20 Prepaid Malpractice | 0.00 | 7,894.61 |
| 130.30 Other Prepaid Expenses | 0.00 | 0.00 |
| 130.40 Prepaid Valley Springs Clinic | 689,008.69 | |
| Total 130.00 Prepaid Expenses | 689,008.69 | 7,894.61 |
| 135 Security Deposit | 0.00 | 0.00 |
| 140 Assets Whose Use is Limited | | |
| 145.00 Board Designated Assets | | |
| 145.10 Ukiah Valley Sanitation Dist. | 0.00 | 0.00 |
| Total 145.00 Board Designated Assets | 0.00 | 0.00 |
| Total 140 Assets Whose Use is Limited | 0.00 | 0.00 |
| 1499 Undeposited Funds | 0.00 | 0.00 |
| Total Other Current Assets | \$12,634,564.44 | \$1,216,296.46 |
| Total Current Assets | \$15,894,784.90 | \$2,376,184.83 |
| Fixed Assets | | |
| 1251 | 9,135.63 | |

| | TOTAL | |
|--|-----------------------|-------------------------|
| | AS OF DEC 31, 2019 | AS OF DEC 31, 2018 (PY) |
| 150.00 Land and Land Improvements | 0.00 | 0.00 |
| 150.10 Land | 1,189,256.50 | 1,189,256.50 |
| 150.20 Land Improvements | 150,307.79 | 150,307.79 |
| Total 150.00 Land and Land Improvements | 1,339,564.29 | 1,339,564.29 |
| 151.00 Buildings and Improvements | 0.00 | 0.00 |
| 151.10 Building | 2,123,677.81 | 2,123,677.81 |
| 151.20 Building Improvements | 2,276,955.79 | 2,276,955.79 |
| 151.30 Building Service Equipment | 168,095.20 | 168,095.20 |
| Total 151.00 Buildings and Improvements | 4,568,728.80 | 4,568,728.80 |
| 152 CIP | 5,140,962.30 | 648,849.56 |
| 152.1 CIP Consulting Services | 4,646.25 | |
| 152.10 Fixed Equipment | 698,156.25 | 698,156.25 |
| 152.15 Furniture & Furnishings | 7,813.00 | 0.00 |
| 152.2 CIP Admin | 0.00 | 0.00 |
| 152.3 CIP - HVAC | 0.00 | 0.00 |
| 152.4 CIP Education Center | 0.00 | 0.00 |
| 152.5 CIP Boiler Room | 0.00 | 0.00 |
| 152.6 CIP Parking Lot | 0.00 | 0.00 |
| 152.7 CIP North Wing Renovation | 0.00 | 0.00 |
| 152.8 CIP Financial Services Offices | 0.00 | 0.00 |
| 152.9 CNE Office Remodel | 0.00 | 0.00 |
| 152.91 CIP - Angels Clinic Land Costs | 0.00 | 0.00 |
| 152.92 CIP - VS Clinc Land Costs | 1,261,346.64 | 1,061,603.59 |
| 153.20 Cap. Interest Income & Expenses | 0.00 | 0.00 |
| 153.30 Cap. Interest & Issue Costs | 0.00 | 0.00 |
| 160.00 Accumulated Depreciation | -5,342,143.00 | -5,330,515.00 |
| Total Fixed Assets | \$7,688,210.16 | \$2,986,387.49 |
| Other Assets | | |
| 168 Suspense | 0.00 | 0.00 |
| 169 Payroll Clearing | 0.00 | 0.00 |
| 170.00 Minority Interest in MTMC | 215,865.95 | 14,510,261.00 |
| 171.00 Due from State - Prop 1A funds | 0.00 | 0.00 |
| 180.00 Bond Issue Costs | | |
| 180.10 Bond Issue Costs | 141,088.00 | 141,088.00 |
| 180.20 Accumulated Amortization | -141,088.00 | -141,088.00 |
| Total 180.00 Bond Issue Costs | 0.00 | 0.00 |
| 180.30 Intangible Assets | 0.00 | 0.00 |
| 180.40 Creekside - Intangible | 0.00 | 0.00 |
| 180.50 Land Lease Legal Fees | 28,081.11 | 28,081.11 |
| 180.55 Accumulated Amortization-LLLF | -28,081.11 | -26,594.11 |
| 180.60 Capitalized Lease Negotiations | 357,567.49 | 357,567.49 |
| Total 180.30 Intangible Assets | 357,567.49 | 359,054.49 |
| 185.00 Notes Receivable | | |
| 185.10 Professional Office - Angels | 0.00 | 0.00 |
| Total 185.00 Notes Receivable | 0.00 | 0.00 |
| 195.10 Due from MTSJHC | 0.00 | 0.00 |
| 2219 Capital Lease | 6,674,279.00 | |
| Total Other Assets | \$7,247,712.44 | \$14,869,315.49 |

| | TOTAL | |
|--|------------------------|-------------------------|
| | AS OF DEC 31, 2019 | AS OF DEC 31, 2018 (PY) |
| TOTAL ASSETS | \$30,830,707.50 | \$20,231,887.81 |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 Accounts Payable | 89,113.44 | 23,120.13 |
| Total Accounts Payable | \$89,113.44 | \$23,120.13 |
| Other Current Liabilities | | |
| 200.00 Accts Payable & Accrued Expenses | | |
| 200.10 Other Accounts Payable | 5,692.34 | 5,692.34 |
| 200.20 Accrued Interest | | |
| 200.30 Accrued Professional Fees | 0.00 | 0.00 |
| 200.40 Accrued Utilities | 38,218.30 | 38,218.30 |
| 200.50 Accrued County Fees | 0.00 | 0.00 |
| Total 200.00 Accts Payable & Accrued Expenses | 43,910.64 | 43,910.64 |
| 2021 Accrued Payroll - Clinic | 21,666.67 | |
| 205.00 Prepaid Rent Revenue | 0.00 | 0.00 |
| 210.00 Deide Security Deposit | 2,275.00 | 2,275.00 |
| 211.00 Valley Springs Security Deposit | 1,000.00 | 1,000.00 |
| 2110.00 Payroll Liabilities - New Account for 2019 | 1,266.60 | |
| 215.10 Due to MTSJHC | 0.00 | 0.00 |
| 220.10 Due to MTMC - Rental Clearing | 0.00 | 31,638.72 |
| 225.00 Current Maturities | | |
| 225.10 Current Maturities - N/P Cal. | 0.00 | 0.00 |
| 225.15 Current Maturities - GE CLO | 0.00 | 0.00 |
| Total 225.00 Current Maturities | 0.00 | 0.00 |
| 226 Deferred Rental Revenue | 38,393.35 | 38,393.35 |
| 227 Deferred Revenue | 0.00 | |
| 24000 Payroll Liabilities | 5,892.81 | 11,293.67 |
| Total Other Current Liabilities | \$114,405.07 | \$128,511.38 |
| Total Current Liabilities | \$203,518.51 | \$151,631.51 |
| Long-Term Liabilities | | |
| 2128.01 Deferred Capital Lease | 1,881,849.87 | |
| 2128.02 Deferred Utilities Reimbursement | 3,418,150.13 | |
| 2129 Other Third Party Reimbursement - Calaveras County | 552,514.50 | |
| 2210 USDA Loan - VS Clinic | 6,055,377.39 | 1,236,261.07 |
| Total Long-Term Liabilities | \$11,907,891.89 | \$1,236,261.07 |
| Total Liabilities | \$12,111,410.40 | \$1,387,892.58 |
| Equity | | |
| 290.00 Fund Balance | 648,149.41 | 648,149.41 |
| 291.00 PY - Minority Interest MTMC | 19,720,638.00 | 19,720,638.00 |
| 3000 Opening Bal Equity | 0.03 | 0.03 |
| 3900 Retained Earnings | -964,443.19 | -1,479,669.97 |
| 3901 CY - Minority Interest MTMC | 0.00 | 389,281.50 |
| Net Income | -685,047.15 | -434,403.74 |
| Total Equity | \$18,719,297.10 | \$18,843,995.23 |
| TOTAL LIABILITIES AND EQUITY | \$30,830,707.50 | \$20,231,887.81 |

Mark Twain Health Care District
List of Renters and Leases
December 31, 2019

1/10/2020

| Name | Contract Date | Commencement Date | CPI Increase Date | Increase Rate (%) | Lease Term | Expire Date | MOB Suite | Location | District Pays Utilities | Type | Monthly Rent | Sq Ft Rate | CAM | Total | Sq Ft. | Comments | |
|---|---------------|-------------------|-------------------|-------------------|------------|-------------|-------------|--|-------------------------|----------|--------------|------------|-------------|-----------|-----------|---|---|
| | | | | | | | First Floor | 704 Mountain Ranch Rd, Building E | | | | | | | | | |
| <u>Medical Office Building Subleases</u> | | | | | | | | | | | | | | | | | |
| Stockton Cardiology | 8/15/2007 | 8/14/2017 | 8/14/2019 | 2.0 | 3 years | 8/14/2020 | 101 | see above | N | Office | \$ 2,896.09 | 2.27 | \$ 552.50 | \$ | 3,448.59 | 1,276 | Current thru 10/2019 |
| Multi-Specialty Clinic | 9/1/2012 | 9/1/2017 | 9/1/2019 | 3.0 | 5 years | 9/1/2022 | 102 | see above | Y | Clinic | \$ 2,798.65 | 2.19 | \$ 552.50 | \$ | 3,351.15 | 1,276 | Current thru 10/2019 |
| San Andreas FMC | 7/1/2014 | 7/1/2019 | 6/30/2024 | CPI | 5 years | 7/1/2019 | 103 / 104 | see above | Y | Clinic | \$ 7,456.93 | 3.24 | * | \$ | 7,456.93 | 2,304 | Current thru 10/2019 |
| San Andreas FMC | 7/1/2014 | 7/1/2019 | 6/30/2024 | CPI | 5 years | 7/1/2019 | 105 | see above | Y | Office | \$ 3,984.84 | 2.42 | \$ 552.50 | \$ | 4,537.34 | 1,644 | Current thru 10/2019 |
| Sunrise Pharmacy | 12/31/2019 | 4/31/2020 | 4/31/2025 | 2.5 | 10 years | 4/31/30 | 110 | 95252 | Y | Pharmacy | \$ 2,124.00 | 2.36 | | | | 10,000 | |
| Total MOB lease Income | | | | | | | | | | | \$ 19,260.51 | | \$ 1,657.50 | \$ | 18,794.01 | 16,500 | |
| <u>Valley Springs Rental</u> | | | | | | | | | | | | | | | | | |
| Resource Connection | 3/1/2018 | 3/1/2018 | 2/1/2019 | | 3 years | 3/1/2021 | N/A | 1934 Highway 26 | Y | Office | \$ 750.00 | N/A | N/A | \$ | 750.00 | | Current thru 10/2019 |
| <u>Hospital Lease Agreement w/Corporation</u> | | | | | | | | | | | | | | | | | |
| Mark Twain Medical Center | 1/1/1990 | 1/1/1990 | | | 30 years | 12/31/2019 | | 768 Mountain Ranch Rd | Reimburse | Hospital | \$ - | | N/A | \$ | - | | |
| <u>Office Lease</u> | | | | | | | | | | | | | | | | | |
| San Andreas Medical and Professional Offices (Armando Bros) | 3/1/2007 | 7/1/2019 | | 3.0 | 5 years | 2/28/2027 | First Floor | 704 Mountain Ranch Rd, Building E | N | Office | \$ 12,627.30 | | \$ 2,314.71 | \$ | 14,942.01 | 6,500 | Rent increases 3% each year. CAM IS NOT BEING PAID |
| <u>Land Lease</u> | | | | | | | | | | | | | | | | | |
| Jake Koplen | 5/3/1994 | 5/3/1994 | | | 50 years | 5/2/2044 | | Parcel 5, 700 Mountain Ranch Road, MOB Bldgs A,B,C | Y | Land | \$ 481.42 | | N/A | \$ | 481.42 | N/A | UNTIL ACCT RECONCILED At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements. |
| San Andreas Medical and Professional Offices (Armando Bros) | 5/20/2004 | 5/20/2004 | | | 50 years | 5/19/2054 | | Parcel 3, Building E (MOB Property) | N | Land | \$1 / Yr. | | N/A | \$1 / Yr. | N/A | At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements. | |

* CAM Charges included in rent

Mark Twain Healthcare District

PROFIT AND LOSS

December 2019

| | TOTAL | |
|--|---------------------|-----------------------|
| | DEC 2019 | JUL - DEC, 2019 (YTD) |
| Income | | |
| 4083.49 VSHWC Gross Revenues | 5,170.72 | 6,305.72 |
| 9060.00 Income, Gains & losses from investments - District | 22,495.39 | 169,346.07 |
| 9160.00 Property Tax Revenues - District | 92,085.75 | 552,514.50 |
| 9260.01 Deferred Lease Income | 91,230.90 | 547,901.28 |
| 9260.02 MOB Rents Revenue | 12,627.30 | 105,674.59 |
| 9260.03 Child Advocacy Rent Revenue | 750.00 | 4,500.00 |
| Total Income | \$224,360.06 | \$1,386,242.16 |
| GROSS PROFIT | \$224,360.06 | \$1,386,242.16 |
| Expenses | | |
| 7083.09 Other salaries and wages - Clinic | 159,845.72 | 336,807.47 |
| 7083.10 Payroll taxes - Clinic | 3,698.15 | 16,110.85 |
| 7083.13 Group Health & Welfare Insurance - Clinic | 2,500.00 | 5,268.67 |
| 7083.16 Workers Compensation Insurance - Clinic | 1,700.00 | 3,400.00 |
| 7083.20 Medical - Physicians - Cliic | 21,666.67 | 78,850.86 |
| 7083.22 Consulting and Management fees - Clinic | 15,598.47 | 135,129.81 |
| 7083.23 Legal - Clinic | | 21,859.71 |
| 7083.26 Other contracted services - Clinic | 5,541.66 | 24,808.06 |
| 7083.29 Other Professional fees - Clinic | 8,400.00 | 7,718.52 |
| 7083.36 Oxygen and Other Medical Gases - Clinic | 35.06 | 427.99 |
| 7083.41 Other Medical Care Materials and Supplies - Clinic | 22,938.52 | 64,648.50 |
| 7083.43 Food - Clinic | 230.87 | 340.35 |
| 7083.46 Office and Administrative supplies - Clinic | 3,823.41 | 15,851.02 |
| 7083.69 Other purchased services - Clinic | 7,731.72 | 33,714.94 |
| 7083.80 Utilities - Electrical, Gas, Water, other - Clinic | 2,904.32 | 12,214.47 |
| 7083.81 Insurance - Malpractice - Clinic | 830.60 | 3,830.60 |
| 7083.82 Other Insurance - Clinic | | 23,331.70 |
| 7083.85 Telephone and Communications - Clinic | 2,390.36 | 3,548.72 |
| 7083.86 Dues and Subscriptions - Clinic | 2,499.00 | 5,709.05 |
| 7083.87 Outside Training - Clinic | | 199.00 |
| 7083.88 Travel costs - Clinic | 3,271.20 | 3,271.20 |
| 7083.89 Recruiting - Clinic | | 11,528.89 |
| 730.00 Utilities | | |
| 730.79 Water/Sewer | | 284.89 |
| Total 730.00 Utilities | | 284.89 |
| 740.00 Miscellaneous | | |
| 740.86 Dues & Subscriptions | 1,250.00 | 1,250.00 |
| 740.88 Travel, Meals & Lodging | | 221.56 |
| 740.89 Office Supplies and Expense | | 24.95 |
| Total 740.00 Miscellaneous | 1,250.00 | 1,496.51 |
| 8610.09 Other salaries and wages - Admin. | 15,056.93 | 101,762.91 |
| 8610.10 Payroll taxes - Admin. | 668.95 | 6,255.49 |

| | TOTAL | |
|---|-----------------------|-----------------------|
| | DEC 2019 | JUL - DEC, 2019 (YTD) |
| 8610.13 Group Health & Welfare Insurance - Admin. | | 10,725.12 |
| 8610.15 Pension and Retirement - Admin. | | 1,000.00 |
| 8610.16 Workers Compensation Insurance - Admin | | 1,226.00 |
| 8610.22 Consulting and Management Fees - District | 106.61 | 13,043.39 |
| 8610.23 Legal - District | | 13,410.53 |
| 8610.24 Accounting / Audit Fees - District | 16,714.41 | 27,911.89 |
| 8610.43 Food - District | | 620.00 |
| 8610.46 Office and Administrative Supplies - District | 747.69 | 8,026.84 |
| 8610.69 Other - IT Services- District | 1,652.45 | 3,669.95 |
| 8610.80 Utilities - District (no budget amount) | | 419.92 |
| 8610.82 Insurance - District | 250.00 | 16,459.00 |
| 8610.86 Dues & Subscriptions - District | 64.98 | 11,866.52 |
| 8610.87 Outside Training's - Admin. | -500.00 | -1,000.00 |
| 8610.88 Travel - District | 359.13 | 2,809.24 |
| 8610.89 Recruiting - District | 866.84 | 1,170.05 |
| 8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District | 500.00 | 13,210.13 |
| 8870 Debt Financing Costs | | 60,469.18 |
| 8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist. | | 419,000.00 |
| 9520.62 Repairs & Maintenance Grounds | 170.00 | 2,226.01 |
| 9520.72 Depreciation | 10,137.90 | 61,343.28 |
| 9520.80 Utilities - Electrical, Gas, Water, Phone, other | 17,541.26 | 320,589.76 |
| 9521.75 MOB rent expenses | 19,825.05 | 118,950.30 |
| 9522.75 Child Advocacy Expenses | | 297.31 |
| Total Expenses | \$351,017.93 | \$2,025,814.60 |
| NET OPERATING INCOME | \$ -126,657.87 | \$ -639,572.44 |
| Other Income | | |
| 750.03 Minority Interest MTSJ Ops | | -49,071.03 |
| 750.04 Minority Interest MTSJ Invest | | 3,596.32 |
| Total Other Income | \$0.00 | \$ -45,474.71 |
| NET OTHER INCOME | \$0.00 | \$ -45,474.71 |
| NET INCOME | \$ -126,657.87 | \$ -685,047.15 |

MTHCD Journal Entry

For: Additional Monthly Amortization Schedule

| Date | Account # | Account Name | Debit | Credit |
|--------------|-----------|----------------------|--------------|--------------|
| 12/31/2019 | 9520.72 | Depreciation Expense | \$ 10,137.90 | |
| | 2219.00 | Capital Lease | | \$ 10,137.90 |
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| Total | | | \$ 10,137.90 | \$ 10,137.90 |



MTHCD Journal Entry

For: Monthly Amortization Schedule

| Date | Account # | Account Name | Debit | Credit |
|------------|-----------|--------------------------------|----------------------|----------------------|
| 12/31/2019 | 2128.01 | Deffer Capital Lease | \$ 35,506.59 | |
| | 9260.01 | Interest Income | | \$ 26,737.49 |
| | 2219.00 | Capital Lease | | \$ 8,769.10 |
| | 2128.02 | Deferred utility reimbursement | \$ 64,493.41 | |
| | 9260.01 | Other Income | | \$ 64,493.41 |
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| | | Total | \$ 100,000.00 | \$ 100,000.00 |



Public Record Requests:

Requests for public records will be responded to in accordance with the California Public Records Act (Government Code Section 6250, *et seq.*). The Chief Executive Officer is responsible for handling public records requests and may consult with legal counsel, as needed.

PUBLIC RECORDS REQUESTS:

The District may charge a reasonable fee for copying records provided to the requesting party. The charge shall be \$0.15 per page for normal size pages and shall be adjusted for odd-sized pages or copies that require special handling. The Chief Executive Officer or designee may waive the charge for incidental copies not exceeding 10 pages, that require minimal handling. Labor costs may be associated with digital or electronic copies. There shall be no charge for copies of documents provided as part of a public meeting.

If the request is expected to involve a significant amount of copies and effort, District staff may make an estimate of the cost, District staff may ask the requesting party to confirm that the proposed charge and delivery time are acceptable and to signify acceptance in a reasonable manner (written approval, email, etc.). District staff may require a deposit of the estimated cost before making copies. Once the requesting party has agreed to the estimated cost and delivery date, District staff will have the copies made and will deliver the copies when full payment is received.

If a person requests to inspect certain documents District staff will provide such an opportunity within a reasonable period after the request. The document inspection may, at District staff's discretion, be conducted under the supervision of a District employee. No documents may be tampered with in any way. Document(s) shall not be removed or copied without District staff permission.

Records Retention

SCOPE:

This Records Retention Policy applies to offices and facilities maintaining records and information of the Mark Twain Health Care District (the "District").

This Document does not constitute the District's policy with regard to public access to its records. The District's policy entitled Records Retention Policy provides procedures and principles governing the public's right to access public records.

PURPOSE:

The purpose of this policy is to provide requirements and guidelines for managing the life cycle of all District records and information. The policy establishes a records retention program to apply efficient and economical management methods to the creation, utilization, maintenance, retention, preservation and disposal of all records used in the operations of District business.

All District records and information shall be retained and disposed of only in accordance with the retention periods specified in the District's Records Retention Schedule. The Records Retention Schedule is the District's official policy for information retention and disposal, and it is developed in accordance with all applicable state and federal laws and regulations, as well as good business practices.

EXCLUSIONS:

The District recognizes certain documents have an historical significance and should be retained indefinitely. The District Chief Executive Officer is authorized to retain those documents.

DEFINITIONS:

Non-Records – Material not usually included within the definition of records, such as unofficial copies of documents kept only for convenience or reference, working papers, appointment logs, stocks of publications and processed documents. Also, documents such as rough notes, calculations or drafts assembled or created and used in the preparation or analysis of other documents.

Original Record – The Original Record is a document on file in the District's office. Every reproduction of an electronically stored document maintained by the District shall be deemed to be an Original Record pursuant to Government Code Section 34090.5.

Public Records – Any information relating to the conduct of the public's business prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics.

Records – Any handwriting, typewriting, printing, photo stating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored.

RESPONSIBILITIES:

The Chief Executive Officer Shall

- Appoint a person or persons to serve in the capacity of Records Retention Coordinator, with overall responsibility for implementing the Records Retention Policy for the District.

ADDITIONAL RETENTION POLICY GUIDELINES:

A. Copies of Original Records

Copies of Original Records may be maintained by the District's employees and Board Members in their own offices or elsewhere for convenient reference or other purposes. Such additional copies may be in the same format (paper, photographic, or electronic) or in a different format as the Original Record. In either case, they are considered duplicate records for retention purposes.

Employees and Board Members are cautioned, however, that on some occasions a duplicate record can become a "new" record and would, therefore, be subject to the records retention program. For example, when annotations of substantive value are made to a duplicate record, that record may attain value as a separate record, which may be considered a new "official" record for purposes of retention.

B. Long-Term Document Retention

It is the District's policy to minimize the storage of documents in paper format for long-term retention periods. A long-term retention period is generally defined as a period of ten (10) years or more. For these retention periods, electronic media should be utilized as the primary means for storage. For those records with an established long-term retention period, the records should be electronically imaged immediately, or at the earliest time practical, and the paper copy should be destroyed. Under some circumstances, the Board of Directors may make the determination that the paper copy of a record should be kept for a period up to, but not exceeding, the retention period. In addition, where electronic storage is impractical for a particular record, long-term retention will be in the appropriate format.

C. Non-Records

Non-records are not kept in the normal course of business, therefore, they may be disposed of at any time. However, if a non-record is retained as an integral part of a file or in conjunction with Original Records, then it shall be retained in accordance with the appropriate retention schedule.

D. E-mail Communications

Electronic communications, including e-mail, are generally considered transitory in nature, and are not customarily kept or retained by the District as the primary means for preserving information for future reference. Personal e-mail messages and announcements are not related to District business,

copies or extracts of documents e-mailed for convenience or reference, internal e-mails created by employees on work-related topics which do not facilitate action (i.e., cover notes, etc.), and e-mails containing drafts, notes or inter-office memoranda that are not retained by the District in the ordinary course of business are examples of such transitory communications.

However, e-mails created or received by District employees and Board Members in connection with District business, or e-mails that facilitate action, such as initiation, authorizing or completing a transaction in connection with District business may constitute a public record and should be retained.

E-mails which do not constitute a public record may be periodically or routinely purged from the system without any necessary action of the sender or the recipient of the communications. If the content of an e-mail message constitutes a public record, employees and Board Members are required to migrate the document from the e-mail system to another platform or in another format for storage and retention, to be kept in accordance with the Records Retention Schedule.

E. Electronic Data Retention

All retained information must be stored in a manner designed to ensure its accessibility, integrity, confidentiality, authenticity, and legibility sufficient to ensure the integrity of the records for the specified retention period. Conversion from one storage medium to another will include adequate controls to support these requirements.

F. Destruction/Disposal of Records

Action by the Board of Directors of the District is not required for the destruction of documents in accordance with the Board-approved Records Retention Schedule. However, no records may be destroyed or otherwise disposed of except as provided in this policy and in compliance with the Records Retention schedule.

Pursuant to the provisions of Government Code §§60200 through 60203, and the guidelines prepared by the State Controller's Advisory Committee for Special Districts, the following qualifications will govern the retention and disposal of records of the District.

Documents must be shredded in a manner which ensures confidentiality.

G. Records Retention Schedule

The "Records Retention Schedule" is attached to this policy as Attachment. "A" and is incorporated herein by reference. This policy and the records Retention Schedule comply with the records retention guidelines provided by the California Secretary of State and may be updated from time to time.

RECORDS RETENTION SCHEDULE

| Title and Description of Records | Retention Period | Comments |
|---|------------------|---|
| CORRESPONDENCE | | |
| General Public | 3 years | |
| Reports | Active +3 yrs. | |
| FINANCIAL | | |
| Non-Discharged Debt of the District and Related Documents | Permanent | Cal. Gov't Code 60201 |
| Non-Personnel Expense Reports | 4 years | Or until audited, which ever is first |
| Budgets | Permanent | |
| Billing/Accounting Reports | 4 years | Or until audited, which ever is first |
| Budget Change Reports | 4 years | Or until audited, which ever is first |
| Audits | 4 years | Or until audited, which ever is first |
| Invoices (non fixed assets) | 4 years | Or until audited, which ever is first |
| Fees/Receipts | 4 years | Or until audited, which ever is first |
| Check Registers | 4 years | Or until audited, which ever is first |
| General Ledgers | Permanent | |
| Grants | Active +2 yrs. | Active until end of grant year |
| EQUIPMENT/SUPPLIES/SPACE/CONSTRUCTION | | |
| Pending construction that the district has not accepted or as to which a stop notice claim legally may be presented | Permanent | Cal. Gov't Code 60201 |
| Unaccepted bid or proposal for the construction or installation of any building, structure, or other public work | 2 years | Cal. Gov't Code 60201 |
| Construction Stop Notice | Active +2 yrs. | Cal. Gov't Code 60201 |
| Purchase Request/Order | Active +4 yrs. | Active until items received (4 years if subject to audit) |
| Service Orders/Authorizations | Active +2 yrs. | Active until services performed |
| Vendor Information | Active +2 yrs. | Active until revised |
| Building Maintenance/Leases | Active +2 yrs. | Active until lease terminates |
| Inspection Reports/Moves/Space | Active +2 yrs. | Active until revised/rescinded/superseded |
| Equipment Maintenance | Active +2 yrs. | Active until maintenance completed |
| Hardware/Software Documentation | Active +2 yrs. | Active until revised/rescinded/superseded |
| Invoices for Fixed Assets (non real property) | Active +2 yrs. | Active until disposed of |

RECORDS RETENTION SCHEDULE

| PERSONNEL | | |
|--|--|---|
| Employee Records/Attendance Records/Applications | Active +7 yrs. | Active until employee leaves/terminates** |
| Compensation paid to District Employees, Officers or Independent Contractors | Active +7 yrs. | Active until employee leaves/terminates** Cal. Gov't Code 60201 |
| Expense Reports of District Employees and Officers | Active +7 yrs. | Active until employee leaves/terminates** Cal. Gov't Code 60201 |
| Employee/Officer Credit Card/Travel Expenses | Active +7 yrs. | Active until employee leaves/terminates** Cal. Gov't Code 60201 |
| POLICY/PROCEDURE/ ORGANIZATION | | |
| Documents Relating to: Formation/ Change of Organization/ Reorganization of the District | Permanent | Gov't Code 60201 requires that these records be permanently retained. |
| Ordinance adopted by the District | Permanent (5 Years for repeal ordinances) | Gov't Code 60201 requires that these records be permanently retained. However, an ordinance that has been repealed or is otherwise invalid or unenforceable may be destroyed 5 years after it was repealed or became invalid or unenforceable |
| Policies (All) | Active | Active until revised |
| Procedures (All) | Active | Active until revised |
| Mission Statements | Active | Active until revised |
| Meeting Minutes/Agendas/Resolutions | Permanent | See Gov't Code 60201 |
| Audio Tapes of Meetings | | Minimum 30 days/optional beyond that |
| Request for Proposals | 3 yrs. | |
| Contracts | Active +4 yrs. | Active until contract is discharged (+4 if subject to audit). Cal. Gov't Code 60201 |
| Plans and Goals | Active | Active until revised/rescinded/superseded/Complete |
| Records subject to any pending request under PRA, regardless of whether the District maintains that the record is exempt from disclosure | Unless governed under another category, records should be retained until the request has been granted, or 2 years have elapsed since the District provided written notice to the requester that the request has been denied. | See Gov't Code 60201 |

RECORDS RETENTION SCHEDULE

| | | |
|--|----------------|----------------------------------|
| RECORDS MANAGEMENT | | |
| Records Retention Schedule | Active | Active until revised |
| Records Destruction Authorization | 4 yrs. | |
| LEGISLATION/ REGULATIONS/ LEGAL | | |
| Legal Opinions | Permanent | |
| Law Suits/Small Claims | Active +2 yrs. | Active until litigation complete |
| Legal Opinions | Permanent | |
| FPPC Opinions | Permanent | |
| Conflict of Interest Forms | 7 Years | |
| MISCELLANEOUS | | |
| Title/Documents relating to Real Property Owned by the District | Permanent | Cal Gov't Code 60201 |

Amendments To Policies, Procedures & Waiver of Policies:

AMENDMENTS TO POLICIES AND PROCEDURES Policies and Procedures may be amended by resolution of the Board of Directors following the noticing of the proposed amendment, which will be attached, including language to be changed, at a regular or special meeting of the Board of Directors, and a vote by the majority of the District Board on the proposed amendments at a regular meeting occurring not less than thirty (30) days following the first meeting.

WAIVER OF POLICIES. Any provision of these policies (1) may be waived by the unanimous vote of the full District Board for any given action item and (2) may waive the 30-day implementation procedure.

Last approved May 27, 2015

Website Content and Social Media:

24.1 WEBSITE CONTENT. In order to increase public awareness of the District’s role and promote transparency, the District’s website must include the following information: District’s contact information; the District’s governance including biographies and contact information for the Board of Directors; a map of the District’s boundaries; agendas and notices of upcoming District Board meetings; staff reports or other backup material for upcoming Board of Directors meetings; the District’s annual report, audit, and operating budget; the lease between the Mark Twain Medical Center and The Mark Twain Health Care District as well as other information deemed appropriate by the District Board.

24.2 SOCIAL MEDIA. Any and all social media accounts maintained on behalf of the District by the District’s staff, and/or Directors shall promote the District’s Mission Statement, Vision, and Strategic Plan.